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NEWS IN REVIEW 768

Editors: *H. M. Olmsted*, City, State, Nation, 768; *Elwyn A. Mauck*, County and Township, 818; *Elwood N. Thompson*, Citizen Action, 820; *Wade S. Smith*, Taxation and Finance, 824; *George H. Hallett, Jr.*, Proportional Representation, 828.

THE LEAGUE'S BUSINESS *H. P. J.* 770

EDITORIAL COMMENT *A. W.* 771

A BATTLE LOST, A WAR TO WIN *Paul Blanshard* 773

CHICAGO'S ONE-MAN CLEANUP CAMPAIGN *William F. McDermott* 780

LOCAL PROGRESS IN LABOR PEACE *William L. Nunn* 784

COMPARATIVE TAX RATES OF 301 CITIES—1940 *Rosina K. Mohaupt* 792

CONTRIBUTORS IN REVIEW 811

RESEARCHER'S DIGEST: DECEMBER 812

BOOKS IN REVIEW *Elsie S. Parker* 832

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NATIONAL MUNICIPAL LEAGUE

News in Review

City, State, Nation
Edited by H. M. Olmsted

Voters Support Civil Service, P.R., Old Age Pensions

***Direct legislative results
largely negative***

Aside from choosing between candidates for governmental offices the people in various states voted November 5 on a wide selection of governmental issues. These questions involved state constitutional amendments and statutory changes, and other state and local propositions dealing with governmental forms and methods, social security, liquor control, taxation and other financial questions.

Outstanding victories for better government were achieved in the adoption of amendments to establish and safeguard statewide merit systems in Michigan and Louisiana, and in the retention of proportional representation in New York City (commented on in the P.R. department following).

The civil service amendment to the Michigan constitution is discussed in Professor Bromage's article below.

Action in Louisiana confirms civil service statutes passed by the 1940 legislature for the state (see NATIONAL MUNICIPAL REVIEW, September 1940, page 615) and for the city of New Orleans. The state's electorate also ratified extremely important amendments validating comprehensive and thorough legislation on a general state reorganization. Changes in these laws by the legislature can now be effected only with a two-thirds vote of each house.

Kansas approved an amendment removing the present constitutional prohibition against holding a state position for more than four years from employees who may be placed under a merit system, if the state adopts one.

Four states acted on old-age security measures. Pensions were increased in Washington (see note on page 826); California passed two amendments barring and releasing liens on property of pension recipients; Colorado, despite financial problems, voted down an amendment to reduce the present forty-five-dollar monthly limit to thirty dollars; Arkansas rejected an amendment to establish a new system with a lower age limit of sixty instead of sixty-five.

A proposal for holding a constitutional convention in Iowa lost by a large margin; California defeated a plan for annual legislative sessions; West Virginia turned down the short ballot for state offices. Proposals to increase salaries of legislators failed in Louisiana, Missouri, Oregon, Tennessee, and Washington.

The nonpartisan court plan won in Missouri (see item following). The proposal to abolish justice-of-the-peace courts in West Virginia, and to create summary courts in each county, failed.

Three states defeated liquor proposals. Oklahoma rejected an amendment to repeal state prohibition; initiated propositions in Oregon, to do away with state stores and permit private sale, and in Idaho, to establish county option, were unsuccessful.

Tax changes were widely opposed, including a proposed graduated land tax varying in rate with size of holdings in Oklahoma, personal property exemptions of fifty dollars for single and one hundred dollars for married persons in Arkansas, \$5,000 homestead exemption in Arizona, and efforts to extend exemption of industries in Louisiana.

Gas tax diversion was prohibited in Idaho but was left possible in South Dakota; Arizona defeated local sharing of the gas tax.

West Virginia defeated a proposed amendment to give genuine authority to the director of the budget.

The proposed initiated constitutional amendment providing for the merit system in Colorado failed to secure enough signatures to be placed on the ballot.

According to the Council of State Governments, some 165 constitutional amendments or legislative measures were voted on at the polls on November 5, approximately two-thirds being defeated.

Several council-manager charters for cities were voted on, with about equal division between victories and defeats, as noted elsewhere.

The results given represent late November information, with some possibility of alteration by official returns.

Michigan Writes Merit System into Constitution

Michigan has made the merit system a certainty by establishing it as part of the state constitution. Civil service was first established by Michigan in 1937, when Governor Frank Murphy insisted that the legislature pass an act based in large part upon the recommendations of the Civil Service Study Commission headed by Professor James K. Pollock. Out of this original effort came a satisfactory merit system administered by William Brownrigg as personnel director under a commission of distinguished citizens, George J. Burke of Ann Arbor serving as chairman.

The statutory basis for the merit system proved to be unreliable. In 1939 the legislature by a ripper act removed about one-half of the positions from the classified service and drasti-

cally reduced the appropriation of the commission.

Pursuant to this legislative reversal, members of the original study commission and other leaders in the drive for the merit principle framed and sponsored a constitutional amendment to place civil service in the state upon a more secure foundation.

The Michigan Merit System Association, with James A. Kennedy as president, was responsible for the circulation of petitions placing the amendment on the November ballot through constitutional initiative and for the campaign leading to its adoption at the referendum. The association was joined by groups such as the C. I. O., League of Women Voters, A. A. U. W., Congress of Parents and Teachers, Citizens' Councils, Kiwanis Clubs, and professional organizations. It did not have the support of the rural groups in the Grange and had active opposition from those state employees supporting the Michigan Constitution League.

Although complete official figures are not yet available, unofficial returns gave the amendment a majority of more than 120,000 with 73 per cent of the precincts reporting.

Under this adopted amendment,¹ the range of positions in the state civil service is clearly defined so as to include not only the lesser jobs but also the more important administrative positions which had again fallen to the spoilsmen in 1939.

The merit system is to be controlled by a small non-salaried commission of four persons, not more than two of whom may be members of the same political party. They will be appointed by the governor for eight-year, overlapping terms. In 1941 this commission

(Continued on Page 814)

¹For full text of the amendment see NATIONAL MUNICIPAL REVIEW for June, 1940, p. 354.

The League's Business

Conference on Government Draws Large Attendance

The League's Forty-sixth Annual National Conference on Government, held at Springfield, Massachusetts, November 18, 19, and 20, was one of the most successful in recent years both in attendance and enthusiasm. Nearly five hundred members and friends of the League formally registered, with many more attending one or more sessions. At the mass meeting held in Springfield's attractive municipal auditorium about 2,000 persons were present.

It was at this mass meeting that retiring President Clarence A. Dykstra set the keynote of the conference when he said that revitalizing the democratic processes of government in local communities is fully as important as the mobilization of man power to save "our way of life." He drew applause from the conference guests and local citizens present when he said, "What is the use of talking about defending the democratic way of life unless it is provable that it works and unless we do our part to make it work in our own local communities?"

The same theme was reiterated by Hon. John G. Winant, newly elected president of the League, at the annual banquet when he declared, "We haven't begun to sacrifice in America."

The January issue of the REVIEW will be devoted practically in its entirety to the conference, presenting as articles some of its more important addresses, and covering the highlights of the sessions.

League's Annual Meeting and Election of Officers

The National Municipal League held its annual business meeting at Springfield, on November 18, in connection with its Annual Conference on Government. President Dykstra presided.

Howard P. Jones, secretary, presented a brief résumé of his report for the year, stating that written copies of the report were available to members on application to the League's office.

Mr. William P. Lovett, acting for the nominating committee, placed the following list of officers in nomination: *President*, John G. Winant, former governor of New Hampshire and more recently director of the International Labor Office; *Vice President*, Henry L. Shattuck of Boston; and *Treasurer*, Carl H. Pforzheimer of New York City, all of whom were unanimously elected.

The nominating committee recommended that the ten vacancies on the League's council be filled by the League's executive committee after conference with Mr. Winant, the new president. This will give the new administration of the League an opportunity which has long been needed to coördinate program and finance in the selection of new council members and insure that each may be counted on to give actively of his time to the work of the League during the next three years.

League's Committee on Model State Constitution Meets

Taking advantage of the opportunity presented by the conference, the League's Committee on a Model State Constitution held sessions at Springfield for three days, November 16, 17, and 18, presided over by its chairman, Professor W. Brooke Graves of Temple University. Members discussed a tentative draft of

(Continued on Page 791)

National Municipal Review

Editorial Comment

A Fool There Was, and He Didn't Vote

AN ESPECIALLY heartening aspect of our democratic self-governing system at the local level is this: When a large proportion of the qualified voters goes to the polls the result is almost invariably good.

This was strikingly illustrated in the recent election when the voters of New York overwhelmingly defeated the machine-inspired proposal to abandon proportional representation as the method of choosing the city council. Politicians had been extremely confident that, with local issues overshadowed by the national election, they couldn't fail. New York voters were discriminating indeed, especially in view of the fact that there was almost no opportunity to conduct a campaign to save P. R.

Cambridge, Massachusetts, provided another example. Two years ago, by a narrow margin, Cambridge defeated a Plan E charter. This year, with a considerably larger vote, Cambridge adopted Plan E¹ (the manager form of government with council elected by P.R.) by a margin of 7,552 out of a total of 43,000 votes cast.

Time and time again similar lessons have been taught in our cities, towns, and villages from one end of the country to the other. In cities where 35 or 40 per cent of the qualified voters turn out at local elections (a tragedy which happens with un-

believable frequency) the result is more often bad than good.

It is seldom, on the other hand, that anything but a wholesome result is obtained when a community actually gets out the vote. This explains the penchant of political spoilsmen for the quiet doorbell-ringing technique and their unhappiness when a community and its newspapers become thoroughly aroused.

Knowledge of these essential truths lends particular significance and promise of hope in such movements as the "get-out-the-vote" campaigns of Junior Chambers of Commerce. Mark Matthews, president of the National Junior Chamber of Commerce, speaking at the National Municipal League's recent forty-sixth annual National Conference on Government, said:

"Many of these political machines have been successful because of the failure of voters to exercise their voting franchise. In carrying out our basic public affairs policy to make democracy work by encouraging individual expression by the constituents in a democracy and unified action by the factors within the democracy, our local organizations carry on 'get-out-the-vote' campaigns on a nonpartisan basis in hundreds of communities. It is interesting to note that in many cities these campaigns have resulted in record registrations and increases in the vote as high as 85 per cent over previous elections."

¹See also pages 820 and 830.

It would be overbold to assume to amend Lincoln's oft-quoted statement on fooling the people, but the evidence seems to indicate that all of the people or any large proportion of them are seldom fooled. They are fooled only when half or more of them voluntarily invite it by failing

to exercise their right of expression. A self-governing system essentially assumes general participation in the activities provided to insure popular control. The wishes of the majority remain obscure when any considerable proportion chooses to remain inarticulate.

Long Range Fiscal Planning Needed

THE time has come for American cities to be less energetic about seeking new sources of revenue and more intent on teaching themselves to "need" less and to plan more intelligently how to pay existing obligations.

This need is strikingly illustrated by an analysis of the comparative tax rates for 301 cities which are published elsewhere in this issue of the REVIEW.

Despite the fact that these figures are not perfect—various cities are operating under differing conditions, have a variety of standards, do not always have exactly similar revenue sources, and do have dissimilar problems—these comparative tax rates are significant.

They show, for example, that cities which are declining in population are, for the most part, facing greater tax burdens on real estate. Those cities which increased in population—most of them very little—show only half the tax rate increases, on the average, of cities which have shrunk during the last decade.

This trend should be a warning to all cities, for population is becoming static and decentralization of cities continues.

Most cities are still coping with the problem of retiring debts which were incurred during the days of going modern at any and all cost. Today we may be facing another period of temptation. Plenty of pressure is being brought to bear to do things in the name of defense. There will be much to do and much which must be done whatever the cost, but there is unquestionably a strong tendency for pressure groups which have long sought certain improvements to rework their approach now from the defense angle in order to confound the doubting opposition.

Some of our cities are closer to bankruptcy today than it would be possible for an individual or a private business to be. Comparatively few have done systematic, intelligent jobs of making long term financial plans. And the process has been surprisingly painless for those which have tackled the problem.

There is no longer any excuse, beyond that of political expediency and the weak desire to escape reality, for cities to continue in a haphazard manner. Long range fiscal programs and experts to apply them are available. They can and should be used by all municipalities.

A Battle Lost, a War to Win

New York City still saddled with obsolete county offices after forty years' struggle; but fight for county reform to continue.

By PAUL BLANSHARD

Former Commissioner of Accounts, New York City

The sheriff is a man with feet
Who sits upon the county seat.
If we should take his desk away
His feet would have no place to stay.

ON THE crowded sidewalks of New York last September appeared scores of little tables manned by beautiful and earnest ladies of New York City who asked the passers-by for their signatures on county reform petitions. The appearance of those tables was the signal for the eleventh-hour drive of the 1940 battle for county reform in New York City, a battle which has been going on since 1935 when the people of New York State by a constitutional amendment gave the voters of New York City the right to abolish and reorganize some of the leading county offices. On each table a sign was pinned which read:

COUNTY REFORM PETITION HERE

1. Abolish political army supported on public expense in the sheriffs' and registers' offices.

2. Put the work on a 100% merit basis with competitive service.

3. Save half a million dollars a year now wasted on useless jobs.

SIGN HERE

50,000 signatures are needed this month.

The county reform petitions offered to the voters of New York City from the street tables, and by hundreds of house-to-house can-

vassers, provided an amendment to the city charter abolishing the old office of sheriff in each county and giving the mayor power to choose one citywide sheriff after competitive examination conducted by the Municipal Civil Service Commission. That meant that if the amendment was adopted the mayor could choose one citywide sheriff from the first three stellar performers in a competitive examination. And it also meant the end of politics in the sheriffs' offices of the city.

Those petitions also provided for the choice of a new citywide register to be appointed by the mayor from competitive civil service lists.

The city voters were able to propose these changes in New York City's new charter by initiative petition because the charter adopted in 1937, which went into effect in 1938, provided that, if 50,000 voters signed a petition for an amendment to the charter, the amendment could be voted on directly by the voters without the approval of the city council.

There is no doubt that the voters of New York City would have endorsed the proposed amendment reorganizing the offices of sheriff and register, but fate was not kind. A similar move to adopt a similar amendment had been defeated in 1939 because there had been defects in the petitions submitted to the board of elections. This time the petitions were challenged in a well organized

move headed nominally by five independent citizens in five boroughs of the city, but actually arranged and guided by the Democratic organizations in the five counties. The petition was challenged on the ground that 7,111 signers had failed to show on their petitions either the election district or the assembly district, or both, and that some 15,000 more who were not registered in the year 1939 falsely declared that they were so registered.

PETITIONS LOSE IN COURTS

The battle on technicalities on these petitions went through the Supreme Court and the Appellate Division, while the reform elements of the city watched with tense anxiety. The city's case was ably presented by Frederick vP. Bryan. The Citizens' Non-Partisan Committee, headed by Thomas D. Thacher and ably supported by Judge Samuel Seabury, functioning largely through the Citizens Union under the leadership of William J. Schieffelin and George H. Hallett, Jr., had spent many weary months in gathering petitions and enlightening the public concerning the evils of the county spoils system.

The petitions lost in the Supreme Court and the Appellate Division, but still there was hope. Then, in a dramatic four-line opinion on October 29, the Court of Appeals decided by a vote of four to three that the petitions were defective.

How close the decision was is indicated by the fact that Chief Judge Lehman and Judges Finch and Sears dissented and voted to reverse the unanimous decision of the Appellate Division invalidating the petitions. The majority of four of the highest

court interpreted the initiative provisions of the new city charter strictly and said the petitions must conform to the requirements of state election law. The minority said there was no obligation to observe these strict technical rules. The people, believing in the integrity and intelligence of our highest court, submit, and echo the sentiments of the *New York Times*, which said in an editorial:

In ruling the county reform initiative petition off the ballot the Court of Appeals did not decide that it is a good thing for the City of New York to be encumbered with the useless offices of county sheriffs and registers, with their flocks of retainers maintained for political purposes out of the public funds. It did not decide that a single city-wide sheriff and a single citywide register, nominated by the mayor from a civil service list, would not do the city good. What it decided, by a 4 to 3 vote, was that there were not enough valid signatures on the initiative petition.

The court has spoken and the issue is settled for this election. Next year another opportunity will offer. . . .

So ended for another year one of the most bitter and lengthy battles for civic reform in this country. To the person who is not familiar with the devious political manipulations of New York City politics it seems almost incredible that the world's greatest city should have left its county governments unregenerated through all the years since the creation of Greater New York in 1898.

The answer to the riddle is politics—politics and the spoils system. The five county governments of New York City have been for a generation nests of political patronage, vermiform appendixes of the spoils system. The

half million dollars of waste in the support of county loafers by city taxpayers is only part of the story. The rest of the story is more important. Several hundred county loafers drawing sustenance from the city payroll are actually very hard working political hacks who serve as district leaders, election district captains, and general all-round handy men for the political machines that seek to dominate New York City life.

GREATER NEW YORK IS BORN

Officially, the story goes clear back to 1896, when the legislature of New York passed a bill which made Kings County, part of Queens County, and all of Richmond County integral parts with Manhattan of Greater New York (Bronx came in later in 1914). Since then we have had five counties in New York City—Kings, New York, Queens, Bronx, and Richmond.

A charter was written for the new Greater New York, which took effect in 1898, the same year that Theodore Roosevelt and Leonard Wood organized the Rough Riders and Roosevelt was elected governor of New York. Those were the days of two-year terms for mayors, when buggies trundled across the Brooklyn Bridge, and Queens was a great stretch of little villages surrounded by farms which Manhattanites reached by ferry.

In those days, as today, local politics was important, and it would not have been possible to consolidate into one great city all the different localities unless the people in each county had preserved most of their local powers. Accordingly, the new city took over into the new structure of government many county offices which were even then outmoded.

The new city included not only the antiquated and useless county offices but all the borough offices as well, and those borough offices have been preserved through all the years, even in the new city charter which went into effect in 1938. So New York is one city, five boroughs, and five counties, all part of the magnificent and wasteful maze of overlapping jurisdictions. The boroughs, which are practically identical with the counties, have some legislative power because the borough presidents, elected every four years by the people of each borough, have votes in the city's highest legislative body, the board of estimate.

But the counties have no vestige left of local legislative power. Their survival depends upon ancient laws of the state legislature. No one dared to destroy the old counties, so they were stripped of most of their functions, and those functions were transferred to city authorities. Today we have the anomaly of five county governments within one city government, five sets of county officials paid for out of city taxes while the city itself has no power to reduce or abolish their mandatory salaries, five sets of county buildings paid for by the city while the city has no power to vacate them.

Some of these ancient county offices are important centers of governmental activity. The district attorneys in each county are useful and at present exceptionally energetic. But when the civic-minded citizen of New York criticizes county government, he thinks of those two sets of offices which have been dramatized by years of civic campaigning—the offices of the sheriffs and the registers in the five counties.

One reason why these two sets of offices are singled out for attention is that they are the only local offices the voters can abolish or reorganize directly under the constitution—the district attorneys' offices and the county clerks' offices cannot be touched directly by local legislation.

ALL PLAY AND NO WORK

By tradition, sheriffs are bold men who keep the peace. By devolution, the sheriffs of New York have become fat men who sit in chairs. I once wrote the strictly amateur poem which appears at the beginning of this article. Behind that doggerel there lies a long record of incompetence and waste in the sheriffs' offices of New York. Almost all the important functions of the sheriffs of New York's counties have been taken over by the police, the department of correction, and other agencies, but the salaries of these sheriffs are still carried by city taxpayers at a depression rate of \$15,000 a year for New York, the Bronx, and Kings and smaller amounts for the other counties. When you consider that the vice-president of the United States gets \$15,000 and most New York City department heads receive \$10,000, you can see what an expensive luxury a county sheriff is. The city budget for the year ending June 30, 1940, appropriated \$896,164 for the five county sheriffs' offices, and the salaries in those offices were paid to 362 employees, all but eleven of whom were exempt from civil service examination and controlled largely by their political bosses.

When I investigated the sheriff's office for Mayor LaGuardia in his first administration, the investigators

of my staff discovered that the average deputy sheriff in the civil division of New York County, even with the aid of an assistant, handles less than three papers per month on which any real work is demanded. Many deputies in this office actually handled only about one paper per month on which real work was required. They received salaries ranging from \$2,000 to \$3,000 and they were all exempt political appointees. Seventy-five per cent were members of the county committee of the political party to which they belonged, and 63 per cent were chairmen of their local election district county committees.

The performances and the political connections did not vary much from county to county. In Kings County I found that the average deputy sheriff handled four papers per month on which any real work was required, and some of the deputies frankly admitted under cross-examination that they could easily handle four times the number of matters assigned to them. The sheriff's office of the Bronx was particularly saturated with politics and indolence. In Bronx County 90 per cent of the employees in the sheriff's office proper were members of the county committee of their party.

In the course of our investigation for Mayor LaGuardia, one honest old man in the Kings County sheriff's office, Clerk X, testified quite candidly:

A. I claim, and I believe, that the office could be run at this time by twelve deputies and assistants.

Q. Twelve deputies and twelve assistants?

A. Yes. . . .

Q. How many deputies are there now?

A. Twenty.

Q. How many assistants are there?

A. Also twenty.

Q. So that you could save eight deputies and eight assistants?

A. As I said before, when those four deputies and four assistant deputies were appointed in 1930 I told McCooley they weren't needed, and then there must have been a "deal" there, because four of them are Republicans and four are Democrats.

Q. This Miss Wright [Minnie Wright, secretary at \$2,250] does she do any typing?

A. No.

Q. Does she know anything about bookkeeping, do you know?

A. Well, candidly, no. She is a housewife, a wonderful woman.

Q. What is she, a political appointee?

A. Oh yes. They all are.

Q. What is she, an election captain? A district captain?

A. Oh no, she is a co-leader.

If the reader is slightly shocked by the political success of Miss Wright, he should realize that her case is not exceptional. The non-competitive rosters of the sheriff's office, the register's office, and the offices of the commissioners of records are full of "wonderful" people whose literary attainments are no less notable than their financial acumen.

During the same county investigation described above, I had the honor to examine the commissioner of records of Kings County, Mr. Hyman Schorenstein, who for many years has been drawing a salary of \$6,250 a year for his literary attainments. The examination ran as follows:

Q. Can you read anything?

A. A little.

Q. Can you spell your own name?

A. Certainly.

Q. How do you spell it?

A. H-s-t-c-t-e-i-n.

Q. Did you sign this check [handing check to witness]?

A. Yes.

Q. That is your own signature?

A. Yes.

Q. You wrote that?

A. Yes.

Q. Can you read these letters [showing witness check and indicating signature]?

A. No.

Q. Can you read what it says on the red line [handing check to witness and pointing to figures \$2,000]?

A. No.

Q. What are the functions of the office of the commissioner of records?

A. I am there every day and see that the work is conducted and see that the books are overhauled and see all the work is done there.

Q. Do you keep records in your office?

A. Everything is kept in records in the office.

Q. What records do you keep?

A. Whatever the work is done there.

Q. What records are kept in your office?

A. That is taken up with the chief clerk. He conducts the work in keeping the records of everything.

The commissioners of records in the counties of New York are essentially bookbinders and librarians, while the registers of the five counties are essentially bookkeepers. There is no earthly reason why these bookkeepers should be paid \$12,000 a year, as they are paid in several of the counties today, and most intelligent voters of the city have long opposed their retention.

Several years ago the Citizens

Budget Commission did a little independent prowling in the New York County sheriff's office and discovered three stationary engineers who are quite typical. They were paid nine dollars a day each by the city of New York for shovelling one hundred tons of coal a year. The coal might have cost as much as \$1,000. The shovelling cost \$6,750!

SAVINGS AND MORALE

It is not certain exactly how much money could be saved by the proposed county reorganization, but the amount ranges from \$500,000 to \$1,000,000. In an annual city budget of more than \$600,000,000, this is a relatively small amount, but morally it is immensely important. The county loafers in the registers' and sheriffs' offices help to corrupt the whole spirit of the civil service system in New York. Faithful employees who have gained their salaries and positions by hard work often see above them in the economic and political scale men and women whose sole attainments are political bootlicking and district doorbell ringing. A million dollars in unearned salaries paid to political loafers may mean ten million dollars of demoralization in other city departments.

It is no wonder that Mayor LaGuardia, in discussing county loafers in general, once said: "These parasites are the most contemptible bunch of leeches I have ever gone after, and I have gone after plenty. They are not only useless, but they admit they are useless, and in the same breath in which they admit they never do a full day's work they dare us to chase them out. Could the public get a more insolent challenge?"

Many of the sheriffs and other county officials who have held office in days gone by have admitted the relative uselessness of their offices. Al Smith once said, "Why leave the sheriff? As far as the City of New York is concerned, the sheriff's office is just all finished. I was sheriff myself, and I was busy looking for something to do, and if it had not been for the war and the time I put in selling liberty bonds and postal savings stamps and seeing the boys off, I would have had nothing to do."

Incidentally, Al Smith, who was a very able sheriff, conducted the New York County sheriff's office in the days when the sheriff was allowed to keep the fees and pay his own men out of the fees received, and strangely enough, in those days the sheriff's office cost the city itself absolutely nothing and yet managed to yield the sheriff a very handsome profit. When the sheriff's employees were put upon the city payroll, the number of payroll occupants rapidly rose, and the whole system has been in the red ever since.

In spite of the fact that the leaders of both major political parties supported the home rule amendment when it was passed in 1935, the old-line political leaders of the Democratic party have fought county reform, directly and indirectly, ever since. In the first new city council chosen by proportional representation, leaders like Mrs. Genevieve Earle and Newbold Morris fought hard for county reorganization bills, only to see those bills emasculated and finally defeated.

Mrs. Earle began her fight in January 1938, in her first month as a member of the new council, by

introducing a series of bills for county reorganization. In May and June of that year she revised her bills and re-introduced them, but Tammany sought to bury the bills in a well controlled committee on public welfare. And they remained pigeonholed until the very last day of the council session when a fight by the minority held the council in session more than twenty hours—a famous filibuster that lasted till three o'clock in the morning. When they finally forced a vote, many of the Democratic and Republican councilmen broke the pledges they had made to the public and voted against the bill, the score of defeat being seventeen to nine. The American Labor party, Republican and City Fusion leaders voted for reform, but they were defeated by the old guard regulars of the machine.

TAMMANY'S PLAN

Mrs. Earle's proposals were essentially the same as those embodied in the proposed charter amendment that was outlawed in October of this year by the Court of Appeals.

But meanwhile Tammany forces in the city council attempted to divert the move for real county reform by introducing a fake plan of their own. Because they controlled a majority of the city council, they re-wrote one of Mrs. Earle's admirable bills on the subject and made it into a scheme whereby the sheriffs and the registers would be chosen by the city court in the respective counties. The bills

provided that the political hacks in the present sheriffs' and registers' offices should be transferred bodily to the new payroll.

The device fooled nobody, for everybody knows that the elected lower court judges of New York City are continuously forced to pay political tribute to the machines in order to get their nominations, and the tribute commonly takes the form of retaining political ne'er-do-wells as secretaries, coatroom-keepers, and clerks. Transferring control of the sheriffs' and registers' offices to a Tammany-controlled court would simply have sanctified with judicial camouflage a series of transactions which would soil and degrade any judicial institution. It is not surprising that these fake reform measures, passed by the Democratic majority in the city council in the fall of this year, were vetoed by Mayor LaGuardia on October 23.

At present the machine political bosses of New York are jubilant over their temporary victory in defeating the proposed charter amendment for county reform, but their victory will be short-lived. The voters of the city in the last election overwhelmingly endorsed and retained P. R. in spite of the bosses' opposition. It is certain that after the technical difficulties are once overcome they will overwhelmingly endorse the measures supported by the Citizens' Non-Partisan Committee for county reorganization.

Chicago's One-Man Cleanup Campaign

Hotel man puts Cook County jail, hospital and poorhouse — formerly “fat political pickings” — on a sound business basis.

By WILLIAM F. McDERMOTT

IN THE midst of the graft, waste, and incompetency that have made Chicago notorious, a lone citizen has engineered an amazing cleanup of three public institutions formerly considered fat political pickings—the Cook County Jail, the Cook County General Hospital, and Oak Forest, the county poorhouse.

He has eliminated thievery, filthy conditions, bad food. He has made innumerable other improvements for the health and morale of the 7,500 inmates and patients of the institutions. And he has returned half a million dollars to the public in buildings, equipment, or cash.

This unique trail blazer of the Windy City is Anton C. Negri, Swiss-born hotel man, inventor, and business executive. Long grateful to his adopted country for the freedom and opportunity it had accorded him, Negri wanted to render some public service in return.

One day five years ago he met Chicago's newly elected sheriff, John Toman. “My worst problem is the jail,” Toman remarked. “It is a filthy mess. The food is awful.” Negri pricked up his ears at the mention of food. He had been assistant manager of the great Savoy Hotel in London, later of the Waldorf Astoria in New York, and finally manager of a chain of hotels in Chicago, until 1930 when he began marketing his invention for dehydrating milk pro-

ducts. He agreed to spend a few days looking over the jail to see what suggestions he could make.

The few days have stretched to five years of cleaning up public institutions in Chicago. Negri, the hotel man, gets more fun out of catering to prisoners, hospital patients, and paupers than to swanky travelers.

When Negri and the sheriff visited the jail they found it dirty, the attendants indifferent or caustic, the food an unpalatable, deadly monotony of hash on Mondays and Thursdays, and beans on Tuesdays and Fridays. The cooking was wasteful, the service messy, and the prisoners threatened trouble.

Negri had never seen anything like it. “Imprisonment is enough,” he said. “We can't let men starve because of food they can't eat.” He hired a dietitian to plan meals, throw out stale food, put in fresh vegetables and meats. Yet by cutting out waste and graft he saved \$30,000 on food the first year.

Though many of the employees owed their jobs to politicians and resented an interloper, Negri sought their support. In time even they absorbed the contagion of progress. The prison looked up in appearance, cleanliness, and morale. Garbage was cut from fourteen barrels to one a day by making food palatable and not cooking excessive amounts. Under the improved conditions rumbles of

revolt among the prisoners died. While Negri saved enough on prison operation to build a new county highway police station, the jail, which had previously had no rating at all, won a Class A rating from federal prison authorities.

Negri had given a year and a half away from his business to improve conditions at the jail when complaints about rotten conditions at the Cook County Hospital swelled to a roar. A vivid series of newspaper articles had portrayed the hospital as "Misery Harbor," a place filthy beyond description.

ANOTHER JOB

A committee of six prominent physicians and hospital superintendents headed by the Dean of the Northwestern University School of Medicine investigated the hospital and prescribed "the elimination of politics and the introduction of competent and adequate management, efficient personnel, and essential facilities."

It was rather a large order, but President Clayton F. Smith of the county commissioners said to Negri, "We'll give you blanket authority to do for the hospital what you have done for the jail." Negri and his small crew of expert investigators and clerks went to work. The county board voted \$25,000 to underwrite the cleanup, of which Negri used \$23,500 to pay eleven investigators, gathered mostly from hotel staffs he had once managed and each an expert in his own field. The balance went for miscellaneous expense.

A commissioner who had toured the 3,300-bed Cook County Hospital—the largest general hospital under one

roof in the world—had said angrily that it was "unfit for swine." Many drinking fountains and toilets were out of order. The floors and walls were dirty. The alleged ventilation system blew soot at the patients. Attendants were rude. There was a shortage of nurses. The public surged through the hospital at will. Petty thievery thrived. Not enough sheets, bad food. Rags and newspapers plugged broken windows. There was a chronic hot water shortage. But the hospital budget was high.

Negri hired an expert in mass cooking, who cut food waste 80 per cent while living up to the rule, "first quality in everything." Negri installed a perpetual inventory and budget control to double-check every item purchased, used, or discarded from a thimble to an X-ray machine. He cut off "leakages," such as the \$300 worth of aluminum and drugs found hidden behind egg cases and radiators in the bakery room, ready to be sneaked out at a favorable moment. When Negri fired the culprit his political sponsor demanded that he be reinstated. "If you like publicity . . ." Negri began. The politician disappeared.

In the first week Negri put in 9,000 new sheets and 2,500 new blankets. Plumbers and painters went to work cleaning and repairing. He rebuilt the medical library, established a new clinic, bought hundreds of bedside tables, a new incubator, new microscopes, X-ray shadow boxes, wheel chairs, and infra-red ray lamps and installed photographic film records. It seemed like a spending spree. Yet he handled the cleanup and the new supplies, which also included \$29,000 worth of repairs on the main build-

ing, a new ambulance, and a \$25,000 X-ray machine, all within the hospital budget.

A typical Negri economy was to order all laundry done at the hospital. Of course the politicians squawked. It deprived favored laundries of business, but it saved the county \$20,000 that year on laundry bills. All in all Negri saved \$152,000 the first year, most of which went for improvements and equipment.

POORHOUSE NEXT

Gratified by Negri's achievements, President Smith of the county board asked him to tackle the poorhouse. Keeping the jail and the hospital under his wing, Negri, who had turned down a \$25,000-a-year hotel job to continue serving the public for a fraction of this salary, started in on his third institution.

Negri's investigation of Oak Forest, a pretentious establishment with 3,600 inmates and a \$1,500,000 annual budget, gave him a progressive shock. Linens simply faded away. Sheets remained on beds a month or more without change. Undergarments had become so scarce that male inmates often wore them a month without change. Skin disease epidemics had spread among inmates. Cobwebs and dirt covered the building. The roof leaked. Bedbugs ran rampant. Inmates sold full-grown hogs from the pens at two dollars each; 2,000 chickens "flew away" in one year—300 in a single night. Politically appointed "farm hands" took vacations in summer, letting the crops go to weeds.

Negri assigned the chief cook to drive the fire truck. In his place he brought the former chef of the Union

League, Chicago's most exclusive club, to supervise the preparation of 12,000 meals a day.

The simple measure of having bread sliced and wrapped instead of distributing it by the loaf reduced the amount of bread wasted by 325 loaves a day. The chef doubled the strength of the coffee, made the bread with milk instead of water, provided good food, added desserts to the menu. As a final touch he installed electrically heated carts to carry food steaming to the tables and the hospital wards. The doctors soon reported better health among the inmates and a lower death rate. *And in the first year Negri saved \$65,000 in food costs.*

Negri had beds taken out, sandblasted and repainted; mattresses torn apart, fumigated, and rebuilt. Now every bed is disinfected once a week, mattresses are rebuilt every three months. To bring the linen supply up to the standard of a first class hospital he increased the number of sheets from 7,000 to 23,000. He also added \$20,000 worth of clothes to the stock. Now inmates bathe and change all of their clothes twice a week.

Among other items new equipment included electric fans, dentist's chair, sterilizer, basal metabolism machine, sun lamps, drinking fountains, kitchen equipment, water softener, fire extinguishers, and even a tractor for the farm.

A roundup of piping, couplings, tools, and electrical equipment scattered over the grounds and through the buildings equipped a storeroom with \$11,000 worth of supplies. The elimination of waste and unnecessary charges saved \$35,000 a year on fuel. One year of efficient operation jumped

the value of products of the farm from \$9,000 to \$23,000, although rebellious hands, bitter at the loss of summer vacations, mowed down whole fields of beets and carrots. Negri's economies even paid for a new floor for the chapel, *yet \$80,000 in cash was returned to the corporate fund in his first year at Oak Forest.*

One of Negri's major drives was to give the meaning of "home" to the institution. He held mass meetings of the inmates and invited them to co-operate with him in keeping up the grounds and buildings. He introduced brightly colored bedspreads and curtains to the wards.

He promised to do his best to have potter's field—the county's pauper and unidentified bodies are buried there—removed from the county farm where it is like a shadow of death to the feeble and downcast among the inmates. Meantime, he has had the simple markers painted and trees planted about the huge plot of unclaimed dead.

WORK AND RECREATION

He is now working for a recreation building with assembly hall for movies and entertainment, quarters for games and smoking, a library for the blind, and a room of their own for the women.

Negri has done a heroic job of providing as many inmates as possible with useful activity. Work is commended but not compulsory. In the tailor shop men and women, in seven months, made 3,500 sheets, 2,500 towels, 1,500 pillow slips, and 10,000 other items. The women even darned 3,500 pairs of socks. A blind man weaves baskets. Even a badly crippled invalid has found a job: he

sits in his wheelchair and opens the door for passers-by with a string.

Today you can travel through the long corridors and many buildings of Oak Forest and find it "spotless town." More than that, it has the indefinable human touch which gives the feeling that "someone cares." Negri does care. The deference and friendliness of this slight, silver-haired business man win the trust of even the lowliest. Time and again as I went through the wards with him, I heard him hailed—by grandmothers in their rocking chairs as well as youngsters in tuberculosis wards. Everyone brightened as he approached.

While Negri has directed the clean-up of the institutions and their finances, his son has operated the dehydrating business in which they have a partnership. The county has paid the expense of Negri's work out of the savings he has made within the budgets. This has run from \$15,000 to \$25,000 a year, providing investigators and clerks and their expenses and a small compensation for Negri himself which the county board has insisted he take for the last two years.

Yet it has not all been smooth sailing for citizen Negri. He has had to buck the politicians in order to pull these institutions out of the mire. Those whose graft has been reduced have tried to sabotage his efforts. Orders have been pigeonholed, unaccountably misinterpreted, or overlooked. Mysterious countermands have been attempted. Petty politicians have been furious at Negri's civic-minded intrusion into their efforts to sponge off the poor and sick and aged. Only public clamor and

(Continued on Page 791)

Local Progress in Labor Peace

Various methods of handling labor disputes developed by cities throughout the country; many cities offer some service for mediation.

By WILLIAM L. NUNN
University of Newark

IN RECENT issues of the NATIONAL MUNICIPAL REVIEW the municipal labor boards of Toledo, Ohio, and Newark, New Jersey, were described in considerable detail.¹ The point was made that creation of these boards was due to the impact of local labor disputes on the municipal governments of the two cities.

But many other cities have been faced with exactly the same set of problems, and, as a result, other plans and policies which differ from those in Toledo and Newark are known to exist. In order to find out the extent to which other plans are used, a questionnaire was prepared and sent to each municipality in the United States which had a population of more than 30,000 according to the census of 1930. A total of eighty cities, or 26 per cent of those polled, returned completed questionnaires which could be analyzed satisfactorily. The purpose of this article is to report the results which were secured.

NO DEFINITE PLAN

Sixty-nine cities, or 86 per cent of those returning satisfactory questionnaires, indicated that a definite municipal policy or combination of policies for the settlement of local labor problems had been adopted by city of-

ficials. Only eleven cities, or 14 per cent, had, for one reason or another, no plan or policy of any sort. These cities, with their 1930 population figures, included Rome, New York, (32,000); Mansfield, Ohio, (34,000); Zanesville, Ohio, (36,000); East Cleveland, Ohio, (40,000); Lima, Ohio, (42,000); Cranston, Rhode Island, (43,000); Berwin, Illinois, (47,000); Greensboro, North Carolina, (54,000); Newton, Massachusetts, (65,000); New Haven, Connecticut, (163,000); and Dayton, Ohio, (201,000).

Each city without a definite policy ascribed this lack to the absence of labor disputes. Only one of the cities in this category, New Haven, according to the Bureau of Labor Statistics, has had ten or more strikes in at least one year over the past ten-year period.² In New Haven, according to the returned questionnaire, no machinery exists for preventing local labor disputes because the city has had "... no major labor disputes in [nine years]." Since the Bureau of Labor Statistics reported ten strikes in New Haven in 1937, two in 1938, and four in 1939,³ one must conclude that these strikes did not attract the attention of city hall.

²Only strikes involving six or more workers and lasting one or more days are included in the Bureau of Labor Statistics' reports.

³"Analysis of Strikes in 1937," *Monthly Labor Review*, May 1938; "Analysis of Strikes in 1938," *ibid.* May 1939; "Strikes in 1939," *ibid.* May 1940.

¹"Communities Settle Their Labor Problems," March 1940; "Newark Makes Labor Peace," April 1940. These two articles, together with the present article, all by William L. Nunn, will be available shortly in pamphlet form.

With the exception of New Haven, then, absence or infrequency of strikes would seem to account for the lack of a plan for settling disputes. Excepting Dayton, which has a population of more than 200,000, the small size of each town in this group would further indicate reasons for absence of a definite policy for settling labor disputes by municipal officials. The mayor of one of these smaller cities indicated that he would intervene if a strike should develop; another mayor pointed out that he, if confronted with a strike, would use the services of the United States Conciliation Service.

PLAN I

THE HANDS-OFF POLICY

The questionnaire presented to city officials several possible attitudes and plans which were known to be in existence in several cities. Plan I was described in the questionnaire as follows:

"Some mayors and city officials have adopted the policy that it is not their business to intervene for the purpose of settling local labor disputes. They maintain a clear-cut hands-off policy and counsel and advise neither party in such disputes."

Twenty, or 25 per cent of the cities which returned completed questionnaires, follow this policy. These cities, with their 1930 population figures, were Everett, Washington, (31,000); Marion, Ohio, (31,000); Joplin, Missouri, (33,000); Tucson, Arizona, (33,000); Dubuque, Iowa, (42,000); Port Arthur, Texas, (51,000); Durham, North Carolina, (52,000); Lancaster, Pennsylvania, (60,000); Oak Park, Illinois, (64,000); Quincy, Massachusetts, (72,000); Lincoln, Nebraska, (76,000); Pasadena, California, (76,000); Saginaw, Michigan, (81,000); Berkeley, California, (82,000); Little Rock, Arkansas, (82,000); Tacoma, Washington, (107,000); Erie, Pennsylvania, (116,000); Des Moines, Iowa, (143,000); Memphis, Tennessee, (253,000); and Seattle, Washington, (366,000).

The present hands-off policy on the part of these cities has been in effect for a period of time ranging from six months to ten years.

As might be expected, the questionnaire revealed a certain amount of shifting from policy to policy. When reasons for these changes were given, for the most part they centered around changes in city administrations. For example, one city, Seattle, under a prior administration, had had experience in settling labor disputes with an appeals board appointed by the mayor. The present mayor described the former board as follows:

"The board—in a measure—was helpful and yet on the whole did not meet the problems involved because of difficulties in selecting a personnel that would be unbiased."

Seven of the cities included in this group indicated present policy was due to the few strikes which had occurred over the past few years. It is interesting to note that only one of the seven, along with five other cities in this category, according to the Bureau of Labor Statistics, have each had ten or more strikes in at least one year during the past decade. In 1937, the year of the greatest number of strikes for each of these cities with a hands-off policy, Lancaster, Pennsylvania, was credited with ten strikes, Saginaw twenty-one, Seattle thirty-

two, Memphis, seventeen, Des Moines twenty-seven, and Erie seventeen.⁴

Except for Lancaster and Saginaw, the six cities included in the Bureau of Labor Statistics' tabulation have populations in excess of 100,000. Of all the towns with a population in excess of 100,000 which follow Plan I, only Tacoma has been without a sufficient number of strikes to be listed by the Bureau of Labor Statistics.

It would seem to follow, then, that small populations and absence of strikes tend to account for the hands-off policy in a majority of the twenty cities which fall in this category. Two of the mayors of these smaller cities indicated that if they were confronted with major strikes of long duration they would attempt to mediate them.

Other reasons for the existence of this hands-off policy were stated or were implied. One mayor confused the author of this article when he gave as a reason for the hands-off policy "... the labor vote is only 8 per cent of our registration and that is split up in several factions." With somewhat the same results, still another mayor described his town as "... a strong union labor city, and most mayors hesitate to take any action which might offend the labor classes."

Several mayors indicated a "law and order" justification for the hands-off policy. One would gather that some municipal officials limit their labor policies in such a way as to preclude any attempt to secure industrial peace other than preventing violence and property damage. For example, one mayor described his

policy as an attempt "... to enforce peace and order and to immediately arrest any person who violates any ordinance ... to see that all men who are willing to work have the privilege of going to and coming from their work without interference. ..."

PLAN II

USE OF OUTSIDE MEDIATION AGENCIES

Plan II was presented as follows:

"Some mayors and city officials have departed somewhat from Plan I and maintain a policy of referring industrial disputes to the United States Conciliation Service or to the state mediation service, if one exists. This policy seems to be followed because of the belief that public welfare lies in amicable settlement of industrial disputes and that city officials should at least go so far as to secure the services of existing agencies in the settling of such disputes."

Ten, or 12½ per cent, of the cities identified this plan as their own. These cities, with their 1930 population figures, were High Point, North Carolina, (37,000); Anderson, Indiana, (40,000); Lynchburg, Virginia, (41,000); Lorain, Ohio, (45,000); Haverhill, Massachusetts, (49,000); Beaumont, Texas, (58,000); Schenectady, New York, (96,000); Duluth, Minnesota, (101,000); St. Paul, Minnesota, (272,000); and Washington, D. C., (487,000).

One city, Duluth, adopted this policy after an unsuccessful attempt was made by the mayor to set up a labor relations board. The use of the United States Conciliation Service in the city of Washington seems to be due, not so much to the activity of the commissioners of the District of

⁴"Analysis of Strikes in 1937," *Monthly Labor Review*, May 1938.

Columbia, as to the proximity of the federal agency in question. The unique Minnesota labor relations act seems to reflect itself in the policies followed in Duluth and in St. Paul, as do the state mediation agencies of New York and Massachusetts in the cases of Schenectady and Haverhill.

Other cities described assistance received from the United States Conciliation Service in some detail. Three mayors stated that they assisted the federal conciliators in arranging conferences and in presenting the facts of each dispute, but left it to the conciliators to secure agreements. Beaumont, Texas, has on occasion used panels of citizens in coöperation with United States Conciliators. High Point, North Carolina, contemplates the use of panels of local citizens in the future.

Perhaps the advantages of referring disputes to outside agencies was best stated in the reply from Anderson, Indiana: "We have never adopted a 'hands-off' policy in local labor disputes. When appealed to by either or both sides, we have tried to offer an understanding and sympathetic attitude. . . . We tell both sides that we cannot adjudicate their differences . . . we recommend that either the State Labor Conciliation or the National Labor Conciliation agencies be called in. Although we have experienced some rather exciting and serious occasions . . . our methods of approach . . . have so far met with unflinching success."

Four cities out of the ten included in this category appear in the Bureau of Labor Statistics reports. The greatest number of strikes was sixteen in Haverhill in 1933; seventeen in Duluth in 1937; twelve in St. Paul in

1938; and twenty-five in Washington in each of the years 1937 and 1938.⁵

PLAN III

MEDIATION BY CITY OFFICIALS

Plan III was presented to city officials as follows: "*Some mayors, city managers, and commissioners have made themselves readily available as mediators of local disputes.*"

A total of twenty-eight, or 35 per cent of the reporting cities, found themselves in this category. These were Colorado Springs, Colorado, (33,000); Elgin, Illinois, (36,000); West New York, New Jersey, (37,000); Waterloo, Iowa, (46,000); Stamford, Connecticut, (46,000); Pueblo, Colorado, (50,000); Fresno, California, (53,000); Terre Haute, Indiana, (63,000); Hammond, Indiana, (65,000); Racine, Wisconsin, (68,000); Lawrence, Massachusetts, (85,000); Rockford, Illinois, (86,000); Lynn, Massachusetts, (102,000); Peoria, Illinois, (105,000); Knoxville, Tennessee, (106,000); New Bedford, Massachusetts, (113,000); Camden, New Jersey, (119,000); Trenton, New Jersey, (123,000); Bridgeport, Connecticut, (147,000); Springfield, Massachusetts, (150,000); Atlanta, Georgia, (270,000); Denver, Colorado, (288,000); Portland, Oregon, (302,000); Louisville, Kentucky, (308,000); Minneapolis, Minnesota, (464,000); Buffalo, New York, (573,000); Pittsburgh, Pennsylvania, (670,000); and Baltimore, Maryland, (805,000).

Not only do the greatest number of

⁵"Analysis of Strikes, 1927-36," United States Department of Labor, Bulletin No. 651; "Analysis of Strikes in 1937," *Monthly Labor Review*, May 1938; "Analysis of Strikes in 1938," *ibid.* May 1939.

cities fall in this category, but this plan, in those cities which furnished data, has been in existence for the longest period of time. About one-half of the cities act only when requested to do so by one or both of the contesting parties, and about one-half of the cities act only in major rather than minor disputes. In Pueblo, Colorado, members of the city council mediate. In Denver, Colorado, the mayor sometimes asks other members of his administration to mediate disputes. In Trenton, New Jersey, the mayor acts with the director of public safety. In Peoria, Illinois, it is the superintendent of police who officially acts for the city. Five of the cities listed in this category have, on occasion, either referred disputes to the state conciliation agencies or to the United States Conciliation Service.

It is significant that fifteen of the thirty-eight cities which engage in mediation activity have had ten or more strikes in one or more of the years since 1929. These are Rockford, eleven strikes in 1937; Minneapolis, thirty strikes in 1936; Louisville, twenty-two strikes in 1937; Springfield, nineteen strikes in 1937; Portland, thirty-one strikes in 1936; Terre Haute, ten strikes in 1935; Buffalo, twenty-eight strikes in 1937; Denver, eleven strikes in 1937; Baltimore, twenty-nine strikes in 1937; Atlanta, eleven strikes in 1939; Pittsburgh, ninety-nine strikes in 1937; New Bedford, ten strikes in 1937; Peoria, seventeen strikes in 1937; Trenton, fifteen strikes in 1938; and Lynn, eleven strikes in 1936.⁶

⁶*Ibid.*

It is also interesting to note that sixteen of the cities that follow this plan have a population in excess of 100,000.

The mayors of both Pittsburgh and Lynn have expressed rather interesting points of view in connection with mediation of local industrial disputes by city authorities. Both mayors insist labor disputes should be adjusted as a matter of course by representatives of management and trade unions, through machinery set up independently of city halls or other agencies of government. The expressed policy, it would seem, would be for government officials to mediate disputes only as a last resort, and thus prevent "folks from running down to city hall with every 2x4 dispute." Clearly, in Pittsburgh especially, the mayor is attempting to develop the proper machinery for settlement of controversies by the groups concerned. This point of view, however, does not seem to be general. Elsewhere mayors function on a dispute-to-dispute basis.

One mayor wrote as follows: "... the mayor's office has been very active in the amicable disposition of labor disputes, and it has been my practice to call in both workers, business agents of the union, and employers to discuss the controversy in round-table fashion; through such techniques we have succeeded in avoiding many strikes. . . . My door is always open and the mayor is always available . . . I feel this kind of coöperation has been most instrumental in reducing the number of strikes . . . to such an extent as has been quite startling to all concerned."

PLAN IV

SPECIAL MUNICIPAL MEDIATORS

Plan IV, really an extension of Plan III, was stated in such a manner as to discover if any of the cities engaging in mediation had found it necessary to employ additional personnel in order to handle all the labor cases which came up for settlement. Of the cities which returned questionnaires, only three—Akron, Ohio, (225,000); Cincinnati, Ohio, (451,000); and Los Angeles, California, (1,238,000)—had found it necessary to designate special persons with the responsibility for such work.

In Akron an assistant director of the law department has been so designated, while in Cincinnati a committee of three works with the city manager as cases arise. The mayor of Los Angeles has a field secretary attached to his staff whose job it is to handle labor controversies. At times the field secretary acts alone. At other times a citizens' committee, of three or five persons, is appointed by the mayor to act with the secretary. Although the city of New York did not return the questionnaire, it is known that one of the secretaries to the mayor is a "labor secretary," and as such represents and assists the mayor of that city in much of the labor mediation in which he participates.

All three of the cities in this category, and New York City as well, are included in the Bureau of Labor Statistics' reports as having had ten or more strikes in at least one year during the past ten years. The reports credit Akron with forty-three strikes in 1936, Cincinnati with twenty-five in 1937, and Los Angeles with seventy-eight in 1937—the

largest number of strikes in these cities in any single year during the decade.⁷

PLAN V

PANELS OF CITIZENS

Plan V was presented in order to discover the extent to which panels of citizens had been appointed by municipal officers to act as mediators of local labor disputes. As already indicated, several cities which were tabulated elsewhere have resorted to this technique occasionally. Only Lowell, Massachusetts, (100,000) and St. Louis, Missouri, (822,000) fell squarely into this category.

In Lowell each panel is made up of representatives of the disputants and a nonpartisan chairman, sometimes a clergyman, who is appointed by the mayor. In both Lowell and St. Louis the personnel of the panels changes with each situation. Although no questionnaires were returned by the cities of New York and Philadelphia, it is known that within recent years panels of citizens have been used in each of these cities.

Three cities—Sacramento, California, (94,000); South Bend, Indiana, (104,000); and Oakland, California, (284,000)—come fairly close to this plan, but with some interesting deviations.

In Sacramento and in Oakland employers' associations are in existence with full-time staffs whose responsibility it is to negotiate and assist in the settlement of labor disputes. In both cities municipal officials cooperate with these groups.

In South Bend the mayor was instrumental in bringing about a membership organization which took the

⁷*Ibid.*

name of "South Bend Citizens, Inc." This organization, which has been in existence since March 1 of this year, has an executive secretary and a board of directors. The organization does not engage in arbitration or in mediation. It limits itself to fact-finding, and makes available information to the public regarding labor relations in the community. Just what role this committee of citizens will play in local labor relationships is not yet clear. The significant thing about it, at present, is that it has the official sponsorship of the city.

With the exception of Sacramento, and the possible exception of Oakland, all cities using Plan V have had a sufficient number of strikes to be listed by the Bureau of Labor Statistics. In 1937 St. Louis had sixty-six strikes, Lowell twenty-six, and South Bend eighteen. Oakland, California, is included by the Bureau of Labor Statistics as a part of the San Francisco Bay area, and this area, including San Francisco, Alameda, and Berkeley, is listed by the Bureau of Labor Statistics as having more than ten strikes in at least one year during the past ten years.

PLAN VI

MUNICIPAL LABOR BOARDS

Of the eighty cities which returned questionnaires, only Elizabeth, New Jersey, (115,000); Toledo, Ohio, (291,000); and Newark, New Jersey, (442,000) have, by municipal ordinances set up municipal labor boards. According to the Bureau of Labor Statistics, Newark had fifty-six strikes in 1938, Toledo had forty-four in 1937, and Elizabeth had twelve in 1937.⁸

Several mayors who replied to the questionnaires indicated that an increase of strike activity might cause such machinery to be established. Since the boards of Newark and Toledo have already been discussed in the NATIONAL MUNICIPAL REVIEW, no further description of these boards is necessary.

SUMMARY AND CONCLUSION

Of the eighty cities from which questionnaires were returned eleven had no plan for settling local labor disputes, twenty adopted a strictly hands-off policy, ten referred disputes to existing state and federal mediation agencies, and thirty-nine attempted to settle local disputes as a part of the responsibility of city hall. Of the latter, city officials acted directly in twenty-eight cities, city employees were especially delegated as mediators in three cities, panels of citizens functioned in five cities, and municipal labor boards were established in three cities.

Statistics are not available as to the number of strikes in each of the cities included in the survey. The Bureau of Labor Statistics includes in its figures only those cities which have had ten or more local strikes of six or more persons in any one year over the past ten years. Thirty-six out of the total eighty cities covered in this survey, however, are included in the bureau's reports on strikes. Of these thirty-six cities, only one had no plan, six had a hands-off policy, four used state and federal mediation agencies, and twenty-five had procedures for the settlement of labor disputes. Of the latter, mayors and city officials mediated disputes in fifteen cities, city employees acted as

⁸*Ibid.*

mediators in three cities, panels of citizens acted in four cities, and municipal labor boards existed in three.

It would seem, then, that frequency of strikes has a good deal to do with determining the procedures used at city halls in handling local strikes. Obviously, the presence and activities of aggressive government mediation agencies influence these techniques. It is logical to assume that the type and character of industrial unrest play a part in municipal plans and policies which center around the settlement of industrial disputes.

The questionnaires, however, are by no means conclusive as to why these plans and techniques differ by cities. A distinct impression is readily secured from a scrutiny of the questionnaires and the letters which accompanied them that there are far less objective factors which are of great importance in determining city hall attitudes. The few mayors who referred to industrial disputes in terms of property damage, arrests, riots, and disturbances, would seem to indicate a fuzzy approach to the responsibilities of municipal officials towards amicable industrial relationships within a given community. Perhaps one can be pardoned for suggesting that a few of the replies indicated a political awareness both as to votes

and influence of the pressure groups involved in industrial relations.

On the other hand, the survey, inadequate as it is, shows distinctly that the settlement of labor problems has not been relegated to state and federal agencies, but that cities, in one way or another, are brought into labor controversies. The extent to which cities, especially those with frequent strikes, have accepted responsibility for maintaining industrial peace is clearly indicated by the high percentage which report plans and machinery in existence for amicable settlement of local labor disputes.

ONE-MAN CLEANUP CAMPAIGN

(Continued from Page 783)

public backing have enabled him to go on. Once, for example, when there were threats to stop him, seventy-five civic organizations held a mass meeting of protest. It meant "hands off!" The politicians backed down.

Meanwhile, Negri, who has now tackled the Juvenile Detention Home, is showing the way to a balanced budget. He has given Chicago, and other cities, a hint of what can be done on a larger scale. He has provided the long-suffering taxpayers with the proof that if they demand it they can get as much for their money as industry does.

THE LEAGUE'S BUSINESS

(Continued from Page 770)

the constitution which had been prepared on the basis of recommendations made by experts in the subjects covered. The committee hopes to complete its work at Chicago in December, when it will meet during the annual sessions of the American Political Science Association.

Passaic Survey Begun

The League's Consultant Service has started its survey of the city of Passaic, New Jersey, under the direction of Robert M. Goodrich, executive director of the Providence Governmental Research Bureau. Cuthbert E. Reeves, municipal consultant, is in charge of field work.

HOWARD P. JONES, *Secretary*

Comparative Tax Rates of 301 Cities — 1940

By ROSINA K. MOHAUPT
Detroit Bureau of Governmental Research, Inc.

CITIES which have declined in population tend to increase their tax rates more than cities with increasing population. This fact is indicated by a study of tax rates and assessed values during the past decade. Two-thirds of the cities reported in the annual tax rate tabulations ex-

crease in tax rates of 24 per cent, or twice that of the growing cities. Only growing cities of over 500,000 population reported a greater tax rate increase than declining cities in their population group and in fact a greater increase than was reported for any other group of cities.

TABLE I
COMPARISON OF 1930-40 CHANGES IN ASSESSED VALUES AND TAX RATES OF GROWING CITIES WITH DECLINING CITIES

Population Group	1930-40 Increase in Adjusted Tax Rate		1930-40 Decrease in Assessed Value		No. of Growing Cities	No. of Declining Cities
	Growing Cities	Declining Cities	Growing Cities	Declining Cities		
I	36.2%	25.3%	19.8%	28.8%	8	6
II	19.2	32.8	21.7	12.1	9	3
III	9.6	21.0	17.0	21.9	30	12
IV	8.2	28.2	15.8	38.9	25	11
V	8.4	20.4	8.8	17.2	20	11
Total	11.9	24.2	19.2	26.1	92	43

TABLE II
COMPARISON OF 1939-40 CHANGES IN ASSESSED VALUES AND TAX RATES OF GROWING CITIES WITH DECLINING CITIES

Population Group	1939-40 Increase in Adjusted Tax Rate		1939-40 Decrease in Assessed Value		No. of Growing Cities	No. of Declining Cities
	Growing Cities	Declining Cities	Growing Cities	Declining Cities		
I	1.1%	2.3%	2.4%	2.5%	8	6
II	4.8	6.4	+4	4.5	13	3
III	-1.0	3.8	.7	.1	40	21
IV	.4	4.6	+9	.8	55	25
V	.1	1.2	+5	.1	55	26
Total	.3	2.4	1.4	1.9	171	81

perienced an average growth in population of 7 per cent and an average increase in adjusted tax rates of 12 per cent for the ten-year period. But the remaining third, which showed an average decrease of 2 per cent in population, showed an average in-

Major reductions in assessed valuation accompanied the increased tax rates for all groups¹ of cities. In

¹The United States Census groups cities according to population as indicated in "Method of Compiling" discussed later in this article.

growing cities assessed values decreased about one-fifth (19 per cent) whereas in declining cities the decrease was about one-quarter (26 per cent). In other words, cities which lost in population raised tax rates and reduced assessed valuations to a greater extent than those which gained in population.

There are several possible explanations of this trend: (1) failure to adjust the cost of municipal services to declining population; (2) a pronounced tendency to finance capital improvements on a pay-as-you-go basis; (3) liquidation of operating deficits accumulated subsequent to 1930; (4) time lag in re-orientation of municipal finance which should follow major economic and social changes; (5) the ever-present demand for additional municipal services, regardless of ability to pay; (6) moratoriums in capital expenditures in some cities during the depression which have resulted in capital needs which could no longer be postponed.

TAX INCREASE DECLINING

Tax rate increases since 1939 are also more pronounced in declining cities than in growing cities in all population groups, as shown in Table II. The average increase in rates of all cities in the former is 2.4 per cent, whereas the increase in the latter cities is .3 per cent. Decreases in assessed values are practically the same for the two categories in all groups except II (where the number of cities with decreasing population is only three) and group IV.

Tax rates have increased again in the past year as before, but by a smaller increment. A deceleration in

tax rates has been noted for the past four years, and it would appear that there is an increasing tendency for them to become more or less stationary. There are two possible explanations. First, population growth is rapidly approaching the leveling-off point. Second, revenue from taxation of real property may be approaching a point of diminishing returns—further increase in tax rates may produce political reverberations, and a migration of assessed values. Although not indicated in this compilation, which is concerned with a single tax source, there seems little doubt that cities have, to a great extent, replaced their declining general property tax revenues with other revenues, largely from state and federal governments.

ADJUSTED TAX RATES

Between 1939 and 1940 the average increase in the adjusted tax rate for the 252 cities reporting in both years was 29 cents. The largest increase (\$1.47) was in the cities with populations between 300,000 and 500,000 (group II). Group III cities

TABLE III

COMPARISON OF ASSESSED VALUES AND AVERAGE ADJUSTED TAX RATES OF AMERICAN CITIES REPORTING IN TWO SUCCESSIVE YEARS

<i>Years</i>	<i>Assessed Values Per Cent of Increase or Decrease</i>	<i>Average Adjusted Tax Rate, Amount of Increase or Decrease</i>
1939-40	-1.5%	\$+.29
1938-39	— .5	+.45
1937-38	+ .8	+.65
1936-37	— .3	+.82
1935-36	+ .1	+.61
1934-35	—1.8	— .19
1933-34	—6.4	+.71
1932-33	—8.1	— .57
1931-32	—4.3	+.85

cut their tax rates by 13 cents, and their assessments remained about stationary. Group IV and V cities have shown increased assessments for the last three consecutive years. This opposes the trend in group I and II cities, whose assessments decreased for the fourth consecutive year.

The larger cities (groups I and II) continue to present a serious tax situation. These have shown the greatest increase in tax rates accompanied by a decrease in assessments. Even for the ten-year period ending in 1940, the larger cities show the greatest increase in tax rates, and a relatively large decrease in assessed values. While the problem is acute in all cities, it is particularly so in the larger centers of population. The cost of government continues to rise. Increasing tax rates and decreasing assessed valuations cannot proceed indefinitely. The potentialities of increases in revenue from the general property tax are becoming smaller every year.

RANGE IN RATES

Table IV is an excellent illustration of the wide variations in assessing practices throughout the country. Actual tax rates levied (unadjusted rates) vary from \$14.69 in Lorain, Ohio, to \$116.38 in Tampa, Florida. When differences in assessment practices have been taken into consideration the resulting adjusted tax rates vary from \$10.80 in Birmingham, Alabama, to \$60.46 in Atlantic City. Even after they have been adjusted for variations in assessing, however, the greatest caution should be exercised in comparing tax rates of various cities. Some of the cities showing

the highest rates in their respective groups (Tampa, St. Petersburg, and Atlantic City) are resort cities with unusually large populations during

TABLE IV
RANGE OF 1940 TAX RATES IN 283
AMERICAN CITIES

<i>Population Group</i>	<i>City</i>	<i>Rate</i>	
I	Unadjusted Rates		
	Chicago, Ill.	\$91.10	High
	St. Louis, Mo. ¹	27.40	Low
	Average	38.71	
	Adjusted Rates		
II	Boston, Mass.	40.60	High
	San Francisco, Calif. ¹	19.69	Low
	Average	28.87	
	Unadjusted Rates		
	Minneapolis, Minn.	100.00	High
III	Columbus, Ohio	19.30	Low
	Average	44.98	
	Adjusted Rates		
	Jersey City, N. J.	52.98	High
	Cincinnati, Ohio	17.26	Low
IV	Average	29.39	
	Unadjusted Rates		
	Tampa, Fla.	116.38	High
	Canton, Ohio	16.60	Low
	Average	41.57	
V	Adjusted Rates		
	Lowell, Mass.	48.60	High
	Birmingham, Ala.	10.80	Low
	Average	29.08	
	Unadjusted Rates		
VI	St. Petersburg, Fla.	115.13	High
	Hamilton, Ohio	16.36	Low
	Average	38.58	
	Adjusted Rates		
	Atlantic City, N. J.	60.46	High
VII	Hamilton, Ohio	11.45	Low
	Average	27.25	
	Unadjusted Rates		
	Butte, Mont.	103.32	High
	Lorain, Ohio	14.69	Low
VIII	Average	39.55	
	Adjusted Rates		
	Clifton, N. J.	47.70	High
	Parkersburg, W. Va.	14.15	Low
	Average	26.96	

¹Excluding Washington which receives a substantial contribution from the federal government and whose unadjusted rate is \$17.50, and adjusted rate is \$15.75.

certain periods of the year. Chicago and Minneapolis show high rates because of peculiarities in their assessment bases. On the other hand, cities in Ohio and other states with rigid over-all tax rate limitations have been forced to remain in the lower tax rate brackets.

In comparing the tax rates of two

cities the number of services rendered by the cities as well as the effectiveness of those services should be taken into consideration. As has been indicated before, the tax rate is only one of several indices of the cost of government, and in making comparisons it is important to remember the other factors involved.

TABLE V
COMPARISON OF 1939 AND 1940 AVERAGE UNADJUSTED AND ADJUSTED TAX RATES OF 252 AMERICAN CITIES

Population Group	Average Unadjusted Rates Per			Average Adjusted Rates Per		
	\$1,000 of Assessed Value 1940	\$1,000 of Assessed Value 1939	Increase	\$1,000 of Assessed Value 1940	\$1,000 of Assessed Value 1939	Increase
I	\$38.71	\$38.20	\$.51	\$28.87	\$28.41	\$.46
II	44.98	43.52	1.46	29.39	27.92	1.47
III	41.57	40.78	.79	29.08	29.21	— .13
IV	38.43	38.19	.24	27.14	26.64	.50
V	39.85	39.80	.05	27.65	27.51	.14
Total	40.08	39.67	.41	28.01	27.72	.29

TABLE VI
COMPARISON OF FIVE AND TEN YEAR INCREASES IN ADJUSTED TAX RATES

Population Group	Average Adjusted Rates of 237 Cities Per			Average Adjusted Rates of 135 Cities Per		
	\$1,000 of Assessed Value 1940	\$1,000 of Assessed Value 1935	Increase	\$1,000 of Assessed Value 1940	\$1,000 of Assessed Value 1930	Increase
I	\$28.87	\$24.67	\$4.20	\$28.87	\$21.96	\$6.91
II	29.39	25.49	3.90	31.34	25.34	6.00
III	28.93	26.75	2.18	27.72	24.55	3.17
IV	27.36	24.94	2.42	26.50	23.15	3.35
V	27.70	25.88	1.82	30.75	27.34	3.41
Total	28.08	25.70	2.38	28.53	24.62	3.91

TABLE VII
ONE, FIVE, AND TEN YEAR CHANGES IN PER CAPITA ASSESSED VALUES OF AMERICAN CITIES

Population Group	Average Per Capita Assessed Value		Per Cent Decrease 1939-40	Per Cent Decrease 1935-40	Per Cent Decrease 1930-40
	1940	1939			
I	\$1603	\$1643	2.4%	3.1%	25.6%
II	1202	1214	1.0	3.1	20.9
III	1142	1147	.4	+ .4	21.9
IV	1208	1204	+ .3	+ 1.0	28.4
V	1132	1128	+ .4	+ .1	13.8
Total	1378	1399	1.5	2.0	24.4

Tax collection by the easy payment process may well be considered a depression phenomenon. In 1930 about 70 per cent of the cities reporting required payment of taxes in one lump sum, in accordance with the traditional method of settlement. At that time no city allowed payment in more than three parts. Five years later about one-quarter of the cities (23 per cent) retained the single payment plan, one-half permitting two payments, and a fifth (19 per cent) permitting four installments. These were the depression years, when tax payments were difficult and the cost of government unduly onerous.

TABLE VIII
NUMBER OF INSTALLMENTS IN WHICH
CITY TAXES ARE PAYABLE

<i>No. of Install- ments</i>	<i>Per Cent of Cities 1930</i>	<i>Per Cent of Cities 1935</i>	<i>Per Cent of Cities 1940</i>
1	69%	23%	17%
2	29	47	48
3	2	4	3
4		19	19
5-9		5	6
10 and over		5	6
Optional			5
	100%	100%	100%

In 1940 the picture remains practically unchanged. Although the number of cities requiring a single payment has dropped slightly, this is probably due to better reporting rather than to any great change in collection methods. In the face of continued liberalization in installment buying in the merchandising field, about one-fifth of the cities (17 per cent) still demand a lump sum payment of taxes. Only a third (32 per cent) permit taxes to be paid in as

many as four or more installments.

METHOD OF COMPILING

This is the nineteenth annual tabulation of cities over 30,000 population in America and Canada. It is made possible through coöperation of city and county officials, chambers of commerce, and bureaus of research.

Cities have been arranged in population groups according to the preliminary releases of the 1940 census. Group I includes cities over 500,000; group II, 300,000 to 500,000; group III, 100,000 to 300,000; group IV, 50,000 to 100,000; group V, 30,000 to 50,000. Everett, Washington, and Bellingham, Washington, have been included in the tabulation this year, although below the 30,000 population mark, because it is possible that the official census may be slightly higher than preliminary figures.

Of the thirty new cities which have passed the 30,000 population mark according to the 1940 count, fifteen have reported this year. To facilitate comparison of 1940 tax data with that of previous years, the rank order number of each city according to the 1930 census has been placed in parentheses beside the new number. Where no old number appears, the city was not included in previous tabulations because it was below 30,000 population.

The date taxes are due and the number of installments in which they may be paid refers to city taxes only. Where real property and personal property taxes are not payable in the same number of installments, procedure for the real property installments is shown.

Tax rates shown are the actual

rates levied by city, school district, county, and state. In many cities there are one or several taxing districts in addition to those listed. In such instances the special rates are added to one of the categories above in accordance with generally accepted practice in the majority of cities. For instance, park, sewage disposal, poor relief, and library rates are added to the city rate except where otherwise specified.

Because of wide variations in assessing practices it becomes necessary to adjust the total actual tax rate levied on a piece of property. In most states the legal basis of assessment is 100 per cent of true value. In a few states, however, such as Arkansas and Washington, the law provides that property shall be assessed at 50 per cent of true value; in Alabama the legal basis of assessment is 60 per cent. In Minnesota property is classified and each class is assessed at a different percentage of true value. In Montana property is assessed at full value, but the taxable value of different classes of property is obtained by applying various ratios to the assessed value.

Even if all cities had legal provisions for 100 per cent assessments, it is common knowledge that assessments actually vary from the legal basis. In a few states (i.e. Washington, New York, Illinois, California) state tax commissions or other official bodies issue schedules showing what percentage of full value the assessments of the various counties or cities actually have. Where such schedules are not available the reporting agency is asked to estimate the assessment

ratio. Wherever possible this estimate is checked with other sources of information. Unfortunately there is little tangible evidence for estimates in many cities, and at best estimates are not mathematically accurate.

Another situation which arises to complicate the comparison of actual tax rates is found in such states as Texas, Pennsylvania, and California where the city may assess property at a given percentage of true value and the county and/or school districts at different ratios. In a few cities as many as three assessment ratios must be applied to actual rates levied to arrive at the adjusted rate. Cases where more than one assessment ratio has been applied are indicated in the table by a symbol, and the assessment ratio shown is the weighted average of the several ratios.

Because of peculiarities in the taxation and assessment provisions of the cities reporting, it is important in using this compilation to read footnotes carefully. At the end of the tabulation are shown general footnotes which refer to all the cities within the state specified.

Of the 301 cities contributing data, fifteen are Canadian, and one is Honolulu. Thirty-one cities reporting this year did not report in 1939—fifteen of these had a population of less than 30,000 last year. Three cities reported incomplete data. Comparisons of 1940 rates with those in 1939 are therefore based on the 252 American cities which reported in both years.

(See following pages for complete compilation of tax rates.)

COMPARATIVE TAX RATES OF 301 CITIES FOR 1940

Compiled by the Detroit Bureau of Governmental Research from Data Furnished by City Officials and Members of the Governmental Research Association (See General Notes at End of Tabulation)

	Census 1940 Preliminary	Assessed Value	Per Cent Person- alty	City Fiscal Year Begins	Date City Taxes (or 1st Instal- ment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 of Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Asses- ment	Amount of Home- stead Ex- emption				
							City	School	County							
Group I																
Population 500,000 and over																
1(1) [†]	New York, N. Y. ^x	7,380,259	\$16,470,154,054	100	July	1	2	\$23.47*	\$ 5.53	\$.74	\$ —	\$29.74	92	\$27.36	1	
2(2)	Chicago, Ill. ²	3,384,556	2,043,354,428	69	Jan. 1	June	2	52.50	31.90	6.70	N	91.10	37	33.71	2	
3(3)	Philadelphia, Pa. ³	1,935,086	3,314,775,259	76	Jan. 1	July	1	10.75	11.75	N	N	28.75	100	28.75	3	
4(4)	Detroit, Mich. ⁴	2,418,549	3,413,180,400	76	July 1	Aug. 16	2	19.78	8.30	5.15	N	33.23	100	33.23	4	
5(5)	Los Angeles, Calif. ⁵	1,496,792	1,281,632,625	84	July 1	Dec. 5	2	17.07	17.98	21.85	N	56.90	50	28.45	5	
6(6)	Cleveland, Ohio ⁶	878,385	1,203,648,010	86	Jan. 1	Sept. 22	2	16.27	10.00	5.68	N	31.95	80	25.56	6	
7(8)	Baltimore, Md. ⁷	854,144	1,492,699,788	72	Jan. 1	Aug. 1	—	22.40	5.60*	N	2.34	30.34	100	30.34	7	
8(7)	St. Louis, Mo.	813,748	1,041,082,350	89	Apr. 9	Jan. 1	4	17.50	8.70	N	1.20	27.40	85	23.29	8	
9(9)	Boston, Mass.	769,520	1,483,234,500	93	Jan. 1	Nov. 1	10	26.46	8.67	1.94	3.53	40.60	100	40.60	9	
10(10)	Pittsburgh, Pa. ⁸	665,384	1,047,023,860	100	Jan. 1	Apr. 1	12	17.14	11.75	7.88	N	36.77	80	29.42	10	
11(14)	Washington, D. C. ⁹	663,153	1,297,018,995	94	July 1	Oct. 1	2	17.50	—	N	N	17.50	90	15.75	11	
12(11)	San Francisco, Calif. ¹⁰	629,553	821,302,011	87	July 1	Dec. 5	2	32.56	6.81	N	N	39.37	50	19.69	12	
13(12)	Milwaukee, Wis. ¹¹	589,558	821,125,690	92	Jan. 1	Feb. 1	1	15.39	11.49	10.58	.35	37.81	90	34.03	13	
14(13)	Buffalo, N. Y. ¹²	575,150	937,472,860	100	July 1	Aug. 1	2	24.00	6.95	9.27	.20	40.42	84	33.95	14	
Group II																
Population 300,000 to 500,000																
15(16)	New Orleans, La. ¹³	492,282	493,304,700	72	Jan. 1	Feb. 1	2	21.50	7.00	5.50	5.75	39.75	71½	28.38	2,000*	15

* = Estimated. N = None. — = Figures or breakdown not available.

† Cities are arranged according to 1940 census figures (preliminary). Numbers in parentheses show order in which cities were listed in previous tabulations in accordance with 1930 census figures. Where there is no number in parentheses, the city had a population of less than 30,000 in the 1930 decennial census.

§ These cities report different assessment ratios for the city and the county. The figure shown is the weighted average (to the nearest integer) of the several ratios.

No. state levy on property in the following states: California, Delaware, Illinois, Michigan, North Carolina, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, South Dakota, and Virginia.

^xNew York City. Division of \$29.74 total tax rate is estimated on basis of appropriate rates. Varying rates are levied on the several boroughs, the rate shown being that for Manhattan. Included in total rate is \$1.40 for the reassessment of special assessments which are borough-wide in character. See footnote ^m.

²Chicago. City rate includes \$3.00 poor relief, \$10.90 park district, and \$6.60 sanitary district rates. County rate includes \$90 forest preserve rate.

³Philadelphia. Assessed value includes \$702,883.051 "money at interest" (stocks, bonds, mortgages, notes, etc.) taxed at 8 mills. City rate includes cost of county government which is consolidated with the city.

⁴Detroit. Both city and county rate are for 1940-41 this year.

⁵Los Angeles. County rate includes \$2.20 flood control and \$4.90 metropolitan water district rates.

⁶Cleveland. Assessed value does not include intangible personal property assessed on income at from 2 to 5 mills, but does include \$163,140,170 tangible personally taxed at same rate as realty, but at 50 to 70 per cent of its value. See footnote ⁷.

⁷Baltimore. Drop in assessed value due to removal of securities (except deposits in savings banks and shares of banks and trust companies assessed at \$20,000,000 and \$41,000,000 and taxed at \$1.875 and \$10 per \$1,000 respectively) from tax rolls. State income tax now applies to securities. School rate estimated on basis of appropriation.

⁸Pittsburgh. City rate is average of \$23 rate on land and \$11.50 rate on buildings. Because of varying proportions of land to building on different pieces of property, the rate actually varies from about \$10 to \$20. See footnote ⁹.

⁹Washington, D. C. Valuation does not include intangible personally of about \$500,000,000 subject to income tax. School rate included in city rate. While central business property is assessed at 100%, it is estimated that residential property pulls the average assessment ratio down to 90% of true value.

¹⁰San Francisco. City is combined with county. Valuation does not include solvent credits of \$162,712,562 taxed at one mill.

¹¹Milwaukee. City rate includes \$1.55 for retirement of debt of Metropolitan Sewerage District.

¹²Buffalo. City rate includes school debt service and \$.75 sewer rate.

¹³New Orleans. Figure in county column is levee and flood reparation rate. The county levies no tax since it is consolidated with city government. Legal basis of assessment for city is 85%, for county, 100% of true value.

	Census 1940	Assessed Value	Per Cent Person- alty	City Fiscal Year Begins	Date City Taxes (or 1st Install- ment) Are Due	No. of Payments City Taxes	Actual Tax Rate as \$1,000 of Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment	Amount of Home- stead Ex- emption
	Preliminary		Realty				City	School	County	State	Total	
44(42)	Worcester, Mass.	193,402	94	6	Jan. 1	Oct. 31	25.76	8.52	1.52	2.80	38.60	44
45(44)	Richmond, Va. ³⁰	259,453,373	92	8	Feb. 31	July 1	14.50	7.50	N	N	22.00	45
46()	Honolulu, Hawaii ³⁰	179,359	71	29	Jan. 1	June 21	30.40	N	N	N	30.40	46
47(48)	Fort Worth, Tex. ³¹	177,748	75	25	Oct. 1	Dec. 1	21.10	11.00	8.00	7.70	47.80	3,000 ^e
48(63)	Jacksonville, Fla. ³²	174,336	89	11	Jan. 1	June 1	22.00	22.50	24.44	6.47	75.41	5,000 ^e
49(78)	Miami, Fla. ^e	170,877	88	12	July 1	Apr. 1	29.24	—	—	—	—	5,000 ^e
50(45)	Youngstown, Ohio ³³	266,776,740	87	13	July 1	Apr. 13	7.88	8.33	2.19	N	18.40	—
51(51)	Nashville, Tenn.	167,415	69	31	Aug. 1	Oct. 1	18.05	2.95	8.50	.80	30.30	27.27
52(47)	Hartford, Conn. ³⁴	166,329	85	15	Apr. 1	May 2	15.58 [*]	11.88	.52	1.27	29.25	29.25
53(46)	Grand Rapids, Mich. ¹	164,061	82	18	Apr. 1	Aug. 1	8.57	7.60	4.00	N	20.17	20.17
54(57)	Long Beach, Calif. ³⁵	232,891,043	—	—	July 1	Dec. 5	11.77	16.89	21.85	N	50.51	53 ^g
55(49)	New Haven, Conn.	303,778,427	84	16	July 1	Feb. 1	18.67	9.79	.34	3.71	29.50	29.50
56(56)	Des Moines, Iowa ³⁶	131,315,146	83	17	Apr. 1	Apr. 1	21.85	23.26	13.27	2.28	60.66	68
57(50)	Flint, Mich. ¹	151,275	81	19	July 1	Aug. 1	10.13	8.11	3.70	N	21.94	100
58(59)	Salt Lake City, Utah ³⁷	132,036,535	—	—	Jan. 1	Nov. 30	15.00	13.00	7.00	7.15	42.15	70
59(52)	Springfield, Mass.	148,989	92	8	Jan. 1	Nov. 2	21.34	10.95 [*]	1.35	2.56	36.20	100
60(54)	Bridgeport, Conn.	146,900	78	22	Apr. 1	May 1	21.53	5.56	.24	N	28.30	100
61(62)	Norfolk, Va. ³⁸	151,114,070	88	12	Jan. 1	Apr. 1	25.00	N	N	N	25.00	100
62(61)	Yonkers, N. Y.	302,412,477	100	—	Jan. 1	Apr. 12	25.11	9.28	5.23	.16	39.78	95
63(58)	Tulsa, Okla.	105,637,485	81	19	July 1	Nov. 1	17.91	18.57	8.38	N	44.86	60
64(55)	Scranton, Pa.	100,998,180	100	—	Jan. 1	July 1	19.84	25.00	7.60	N	52.44	70
65(60)	Paterson, N. J. ¹	164,211,934	—	—	Jan. 1	Feb. 2	17.58	16.56	8.36	3.20	43.70	70
66(64)	Albany, N. Y. ³⁹	236,899,354	100	—	Jan. 1	—	27.42	—	6.01	.17	33.60	88
67(67)	Chattanooga, Tenn. ³⁰	110,629,183	74	26	Oct. 1	Mar. 1	20.00	.80	16.00	.80	36.80	75
68(65)	Trenton, N. J.	155,670,726	84	16	Jan. 1	Feb. 1	20.24	16.51	7.68	2.97	47.40	85
69(70)	Spokane, Wash. ^v	72,259,098	77	23	Jan. 1	May 31	18.00	11.50	12.07	2.43	44.00	47
70(66)	Kansas City, Kans.	85,541,580	74	26	Jan. 1	Dec. 20	21.89	21.10	16.00	2.07	61.06	50
71(68)	Camden, N. J.	136,165,338	80	20	Jan. 1	Feb. 1	16.26	16.59	9.07	2.48	44.40	70
72(69)	Erie, Pa. ⁴⁰	123,611,740	100	—	Jan. 1	July 1	13.00	17.00	7.00	N	37.00	65
73(72)	Fort Wayne, Ind. ⁴⁰	150,000,000	75	25	Jan. 1	May 1	6.40	9.75	7.45	1.50	25.10	75

³⁰Richmond. Assessed value does not include \$14,050,655 machinery taxed at \$6.00 per \$1,000.

³¹Honolulu. Rate on real property shown; rate on personal property is \$34.35. City rate includes cost of county and school district. *Homestead Exemption*: First \$1,500 of assessed value, plus one half of value over \$1,500 and below \$5,000. Maximum exemption is \$3,250.

³²Fort Worth. City rate includes \$3.60 for water conservation. Rates shown are for 1939.

³³Jacksonville. State rate includes \$1.60 for inland navigation and ship canal.

³⁴Youngstown. City rate includes \$2.09 sanitary district and \$12 township park rates.

³⁵Hartford. City rate includes \$.91 metropolitan district rate. Division of rates estimated on basis of appropriations.

³⁶Long Beach. County rate includes \$4.90 metropolitan water district and \$2.20 flood control rates.

³⁷Des Moines. Assessed value does not include \$34,327,304 moneys and credits taxed at six mills.

³⁸Salt Lake City. County rate includes \$20 mosquito abatement and \$20 metropolitan water rates.

³⁹Norfolk. Assessed value includes \$1,300,000 machinery taxed at \$10 per \$1,000.

⁴⁰Albany, Chattanooga, Knoxville. School rate included in city rate.

⁴¹Fort Wayne. City rate includes \$.75 library rate. County rate includes \$2.65 township rate.

	Census 1940 Preliminary	Assessed Value	Per Cent Person- ality	City Fiscal Year Begins	Date City Taxes (or 1st Instal- ment) Are Due	No. of Payments City Taxes	Actual Tax Rate as \$1,000 of Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Asses- ment	Amount of Home- stead Ex- emption
102(178)	Austin, Tex. ⁶⁰	64,567,175	81	Jan. 1	Apr. 2	1	16.50	6.00	8.20	60§	22.95	102
103(95)	Schenectady, N. Y. ⁶¹	154,680,565	100	Jan. 1	Jan. 18	4	15.26	10.19*	8.39	120	40.80	103
104(99)	Wilkes-Barre, Pa. ⁷⁵	86,064,504	92	Jan. 1	July 1	—	17.50	17.50	5.20	100	40.20	104
105(101)	Lawrence, Mass.	85,322,150	92	Jan. 1	Nov. 1	2	22.64	13.24	1.80	100	40.80	105
106(104)	Berkeley, Calif. ⁶³	91,868,200	93	July 1	Dec. 5	2	12.36	20.16	15.90	54§	25.82	106
107(100)	Rockford, Ill. ⁶⁴	54,274,379	72	Jan. 1	July 1	2	25.20	21.00	4.70	N	50.90	107
108(109)	Harrisburg, Pa. ⁶⁵	92,155,495	100	Jan. 1	July 1	—	13.50	15.50	6.00	N	35.00	108
109(108)	Saginaw, Mich. ¹	96,610,850	86	July 1	Aug. 1	8	9.38	6.99	3.25	N	19.62	109
110(110)	Sioux City, Iowa ⁶⁶	87,013,178	79	Apr. 1	Apr. 1	2	13.84	17.66	9.43	1.26	29.53	110
111(117)	Lincoln, Neb.	98,398,490	78	Sept. 1	Dec. 1	2	10.12	15.25	3.51	3.08	31.96	111
112(147)	Glendale, Calif.	61,181,620	—	July 1	Dec. 6	2	12.66	22.33	16.95	N	51.94	112
113(116)	Pasadena, Calif. ⁶⁸	125,862,685	91	July 1	Feb. 5	1	12.26	18.23	18.35	N	48.84	113
114(105)	Altoona, Pa. ⁷⁵	72,000,000*	80	Jan. 1	July 1	—	13.00	16.50	4.00	N	33.50	114
115(120)	Winston Salem, N. C.	101,677,849	61	July 1	Feb. 2	1	12.45	2.55	5.50	N	20.50	115
116(98)	Bayonne, N. J. ¹	132,413,374	85	Jan. 1	Feb. 2	4	29.92	16.08	10.90	3.45	60.35	116
117(118)	Huntington, W. Va. ⁶⁸	109,482,710	62	July 1	Dec. 1	2	5.00	12.58	5.34	10	23.02	117
118(111)	Lansing, Mich. ¹	102,964,853	85	May 1	Oct. 14	1	13.16	10.00	5.00	N	28.16	118
119(129)	Mobile, Ala. ⁴⁸	41,605,400	77	Oct. 1	Jan. 1	1	7.50	3.00	18.50	60	35.50	119
120(114)	Birmingham, N. Y. ⁶¹	106,760,119	100	Jan. 1	Feb. 1	2	22.51	8.45	6.62	83	31.19	120
121(136)	Montgomery, Ala.	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	121
122(113)	Manchester, N. H.	77,625	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	122
123(119)	Niagara Falls, N. Y. ⁶¹	150,890,501	100	Jan. 1	Dec. 1	2	17.50	10.75	5.67	82	33.92	123
124(123)	Quincy, Mass.	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	124
125(107)	St. Joseph, Mo.	64,038,350	73	Apr. 22	Sept. 1	1	15.00	12.80	7.50	1.50	36.80	125
126(121)	East St. Louis, Ill.	75,469	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	Not reporting	126
127(112)	Pawtucket, R. I. ⁶⁷	157,446,554	68	Jan. 1	Oct. 16	4	21.00	—	N	N	21.00	127
128(124)	Springfield, Ill. ⁶⁸	51,000,000	82	Sept. 1	June 1	2	27.00	17.00	6.00	N	50.00	128

⁶⁰Austin, Galveston. These Texas cities had not fixed their 1940 rates in time for this tabulation—1939 rates are shown.

⁶¹Schenectady. School rate estimated on basis of appropriation. Assessed value of residential and general business property estimated at 120% of true value. State equalization figure of 85% reflects undervaluation of one manufacturing plant representing 11% of total valuation of city.

⁶²Berkeley. County rate includes \$2.00 municipal utility, \$.50 regional park and \$.10 mosquito abatement rates.

⁶³Rockford. City rate includes \$.60 township, \$.30 sanitary district sewer, and \$.150 park rates.

⁶⁴Sioux City, Cedar Rapids, Dubuque. Assessed value does not include moneys and credits of \$11,000,995 in Sioux City, \$23,139,864 in Cedar Rapids, and \$8,447,551 in Dubuque, taxed at 6 mills.

⁶⁵Pasadena. County rate includes \$1.40 metropolitan water and \$2.20 flood control rates.

⁶⁶Huntington. Assessed value includes \$13,790,670 Class I and \$23,473,160 Class II property taxed at \$.75 and \$1.51 respectively. The remainder is taxed at the rate shown. See note ⁶⁷.

⁶⁷Pawtucket, Roanoke, Holyoke, Portsmouth, Pittsfield, Cranston, Petersburg, New-
port, R. I. School rate included in city rate.

⁶⁸Springfield. City rate includes \$.38 town, \$.20 park, and \$.40 sanitary rates.

Census 1940 Preliminary	City	Date City Taxes (or 1st Install- ment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 of Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment	Amount of Home- stead Ex- emption
				City	School	County			
Assessed Value	Per Cent Person- alty	City Fiscal Year Begins	Total			Total			
Value	Realty	Realty	City	School	County	City	School	County	State
76,000,000	79	21	Jan. 1	Oct. 2	28.34	10.48	1.88	6.50	47.20
Not reporting					6.77	7.70	2.23	N	16.70
84,883,297	80	20	Jan. 1	Jan. 21	27.79	9.61	13.28	80	50.68
70,712	80	20	Jan. 1	Feb. 1	11.55	12.75	10.80	1.50	36.60
70,717	100	25	Jan. 1	May 7					
89,031,010	75	25	Jan. 1						
69,800									
69,625	91	9	Jan. 1	Nov. 1	—	—	—	N	29.20
64,185,943	86	14	Jan. 1	July 1	25.00	—	—	N	25.00
93,888,520	91	9	Jan. 1	Jan. 21	7.79	13.13	5.68	N	50
113,383,878	96	4	Jan. 1	Feb. 2	18.62	11.42	6.53	3.23	26.60
106,041,259	82	18	Apr. 1	June 16	13.58*	13.64	.52	1.51	39.80
59,182,130	86	14	Dec. 1	Dec. 5	13.60	16.67	14.90	N	45.17
90,233,767	57	43	Jan. 1	Dec. 21	16.28	16.40	7.39	2.03	42.10
67,282	Not reporting		Jan. 1		6.09	11.14	12.82	.22	30.27
103,647,446	91	9	Jan. 1	Feb. 1	13.80	13.00	7.28	.22	34.30
150,962,397	100		Jan. 1	Feb. 1					
127,462,345	91	9	Jan. 1	Mar. 1	9.26	11.61	5.42	.21	26.50
72,225,800	67	33	Jan. 1	Sept. 1	12.37	8.57	5.79	N	26.73
Not reporting									
46,112,887	72	28	Jan. 1	Apr. 21	22.50	14.00	9.00	5.00	50.50
43,265,638	82	18	Jan. 1	June 1	28.40	31.20	7.60	N	67.20
71,635,752	77	23	July 1	Nov. 11	17.00	16.40	18.60	8.60	60.60
52,868,013	80	20	Jan. 1	Apr. 1	28.43	32.16	5.80	N	66.39
Not reporting									
92,205,694	92	8	Jan. 1	—	37.64	10.97	8.67	3.18	60.46
185,591,980	65	35	July 1	Aug. 20	14.03	9.56	5.79	N	29.38
Not reporting					14.96	12.85	9.69	1.50	39.00
53,363,720	80	20	Jan. 1	May 7					
Not reporting					14.09	18.97	9.68	1.22	43.96
57,532,130	83	17	Apr. 1	Apr. 1					
58,003,308	74	26	Jan. 1	July 1	15.80	11.40	6.50	.50	34.20
46,412,519	74	26	Oct. 1	Feb. 2	18.50	8.00	13.30	6.00	45.80
80,345,654	88	12	Jan. 1	Feb. 1	21.32	16.34	8.30	3.14	49.10
90,217,800	100		Jan. 1	July 1	6.00	10.50	1.90	N	18.40
40,250,000*	73	27	Jan. 1	Jan. 1	17.30	14.50	5.50	1.20	38.50
62,014	62	26	Jan. 1	Jan. 1					
61,965	61	26	Oct. 1	Feb. 2					
61,341	61	26	Jan. 1	Feb. 1					
61,284	61	26	Jan. 1	July 1					
90,217,800	100		Jan. 1	Jan. 1					
61,026	73	27	Jan. 1	Jan. 1					

⁶⁰Portland. County rate includes \$.38 pier site and bridge district rate. No. of installments optional.

⁶¹New Britain. Rates estimated on basis of appropriation.

⁶²San Jose. Rates do not include \$.90 Santa Clara Valley water rate on land only.

⁶³Oak Park. City rate includes \$.60 sanitary district, \$.30 township poor relief, and \$.30 park district rates. County rate includes \$.90 forest preserve and \$.90 mosquito abatement and driveway maintenance rates.

⁶⁴Evanston. City rate includes \$.10 township supervisor and poor relief rate and \$.70 sanitary district, mosquito abatement, and forest preserve rates reported as one lump sum.

Census 1940 Preliminary	Assessed Value	Per Cent Person- ality	City Fiscal Year Begins	Date City Taxes (or 1st Install- ment) Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 of Assessed Valuation City School County State Total	Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment	Amount of Home- stead Ex- emption			
164(149)	Wheeling, W. Va.	Not reporting	July 1	Dec. 5	2	17.60 16.20 9.80 N	43.60	50	21.80	164		
165(182)	Fresno, Calif.	55,706,850	86	July 1	Dec. 5	2	17.60 16.20 9.80 N	43.60	50	21.80	165	
166(644)	Fresno, Calif.	55,706,850	86	July 1	Dec. 5	2	17.60 16.20 9.80 N	43.60	50	21.80	166	
167(185)	Columbia, S. C.	Not reporting	Not reporting	July 1	Jan. 31	2	19.10 6.50 5.00 7.70	38.30	57§	3,000 [†]	167	
167(180)	Galveston, Tex. ⁶⁰	60,987,540	80	July 1	Feb. 2	1	12.35 3.15 6.00 N	21.50	75	16.12	168	
168(184)	Durham, N. C.	83,323,190	66	July 1	Jan. 1	—	12.50 15.00 4.95 N	32.45	87§	28.22	169	
169(157)	Chester, Pa. ^q	55,113,241	100	Jan. 1	July 1	1	23.50 26.00 60.75 4.88	115.13	31§	35.96	170	
170(234)	St. Petersburg, Fla. ⁶⁴	80,910,125	92	Oct. 1	Apr. 1	2	30.20 23.30 4.40 N	57.90	50	28.95	171	
171(165)	Decatur, Ill. ⁶⁵	32,364,811	85	May 1	June 1	2	17.30 7.70 10.40 6.90	42.30	61§	3,000 [†]	172	
172(162)	Baumont, Tex.	58,447,850	83	July 1	Feb. 1	4	12.00 2.30 7.50 N	21.80	75	16.35	173	
173(177)	Greensboro, N. C.	91,000,000	76	July 1	Feb. 1	1	12.00 2.30 7.50 N	21.80	75	16.35	173	
174(161)	Bethlehem, Pa.	Not reporting	Not reporting	Jan. 1	Nov. 1	2	15.00 10.81 10.19 5.00	41.40	100	41.40	174	
175(159)	Malden, Mass. ⁶⁶	68,723,775	92	Jan. 1	Jan. 1	9	15.00 10.81 10.19 5.00	41.40	100	41.40	175	
176(176)	Macon, Ga. ⁶⁷	39,145,689	82	Jan. 1	Jan. 1	9	15.00 10.81 10.19 5.00	41.40	100	41.40	176	
177	Corpus Christi, Tex.	Not reporting	Not reporting	Jan. 1	Feb. 1	4	15.90 9.80 6.10 —	31.80	91	28.94	177	
178(175)	New Rochelle, N. Y. ⁶⁸	187,855,814	100	Jan. 1	Feb. 1	4	15.90 9.80 6.10 —	31.80	91	28.94	178	
179(170)	York, Pa. ^q	48,876,835	100	Jan. 2	July 1	1	10.50 18.00 6.00 N	34.50	56§	19.50	179	
180(158)	Union City, N. J. ⁶⁹	65,373,632	95	Jan. 1	Feb. 10	4	22.39 15.18 11.17 3.52	52.26	100	52.26	180	
181(181)	Waco, Tex.	55,947	5	Oct. 1	Mar. 1	12	17.50 7.00 —	—	—	—	3,000 [†]	181
182(174)	McKeesport, Pa. ⁷⁰	48,022,170	71	Jan. 1	July 1	1	12.00 15.00 10.25 N	37.25	60	22.35	182	
183(186)	Cleveland Hts., Ohio ^o	55,110,175	100	Jan. 1	Sept. 22	2	4.02 14.70 5.68 N	24.40	60	14.64	183	
184(166)	Irvington, N. J. ⁷¹	76,706,116	88	Jan. 1	Feb. 1	4	18.50 13.70 6.50 3.20	41.90	100	41.90	184	
185(199)	Stockton, Calif. ⁷²	64,367,785	86	Jan. 1	Mar. 1	10	18.60 12.60* 18.86 N	50.06	56§	28.38	185	
186(171)	Jackson, Mich. ¹	67,443,600	86	July 1	July 21	5	9.22 8.27 5.00 N	22.49	80	17.99	186	
187(172)	Kalamazoo, Mich. ¹	74,256,675	79	Jan. 1	Aug. 1	12	9.10 10.46 4.79 N	24.35	100	24.35	187	
188(167)	Holyoke, Mass. ⁷³	72,691,960	95	Jan. 1	Nov. 1	2	28.01 — 1.41 2.88	32.30	100	32.30	188	
189(173)	East Chicago, Ind. ⁶	86,131,860	—	Jan. 1	May 7	2	8.95 10.35 10.80 1.50	31.60	60	18.96	189	
190(221)	Columbus, Ga. ^d	39,000,000 [*]	—	Jan. 1	Sept. 1	1	12.00 7.00 8.00 5.00	32.00	62§	19.80	190	
191(253)	Santa Monica, Calif. ⁶⁸	49,133,145	75	July 1	Dec. 5	2	19.50 16.31 21.85 N	57.66	50	28.83	191	
192(191)	Pueblo, Colo. ⁷⁶	26,360,290	68	Jan. 1	Mar. 1	2	33.10 18.70 12.40 4.40	68.60	70	48.02	192	
193(208)	Waterloo, Iowa ⁿ	32,164,162	80	Apr. 1	Apr. 1	1	15.19 20.30 9.10 2.27	46.86	45	21.09	193	
194(220)	Amarillo, Tex.	55,611,180	77	Apr. 16	July 1	2	12.30 9.40 5.90 6.90	34.50	66§	22.68	194	
195(190)	Asheville, N. C.	54,261,999	86	Jan. 1	Jan. 1	1	15.30 5.00 8.70 N	29.00	75	21.75	195	
196(207)	Stamford, Conn.	111,170,143	80	Nov. 4	Sept. 1	1	21.88 5.50 .20 .52	28.10	100	28.10	196	
197(179)	Highland Park, Mich. ¹	79,718,950	80	July 1	Aug. 20	1	14.40 11.60 5.82 N	31.82	100	31.82	197	
198(212)	Portsmouth, Va. ⁷⁷	32,598,550	92	Jan. 1	July 5	2	— — N N	25.00	70	17.50	198	
199(183)	Hamilton, Ohio ⁷⁴	66,286,940	85	Jan. 1	June 30	2	7.61 6.49 2.26 N	16.36	70	11.45	199	
200(168)	Hamtramck, Mich. ¹	72,861,350	66	July 1	July 31	2	19.20 10.50 6.18 N	35.88	80	28.70	200	

⁶⁰St. Petersburg. City rate shown is average of rates of the 4 tax zones.
⁶¹Decatur. City rate includes \$5.80 township, \$3.20 road and bridge, \$2.80 park district, \$2.50 sanitary district, and \$1.00 tuberculosis sanitarium rates.
⁶²Union City. Union City is a consolidation of two towns, each with debt service obligations at the time of consolidation. The rate shown is for the town of Union, the West Hoboken rate below \$0.90. See footnote 1.
⁶³Stockton. County rate includes \$2.71 port rate.
⁶⁴Santa Monica. County rate includes \$4.90 metropolitan water and \$2.20 flood control.
⁶⁵Pueblo. School rate shown is district 1. School district 20 rate is \$16.32.
⁶⁶See footnote 1.
⁶⁷See footnote 1.
⁶⁸See footnote 1.
⁶⁹See footnote 1.
⁷⁰See footnote 1.
⁷¹See footnote 1.
⁷²See footnote 1.
⁷³See footnote 1.
⁷⁴See footnote 1.
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⁹³See footnote 1.
⁹⁴See footnote 1.
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⁹⁶See footnote 1.
⁹⁷See footnote 1.
⁹⁸See footnote 1.
⁹⁹See footnote 1.
⁰⁰See footnote 1.

	Census 1940 Preliminary	Assessed Value	Per Cent Person- alty	City Fiscal Year Begins	Date City Taxes (or 1st Install- ment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 of Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment	Amount of Home- stead Ex- emption
236(215)	Chicopee, Mass.	Not reporting	15	Jan. 1	Nov. 1	2	23.08	12.27	1.49	2.76	39.60	236
237(232)	Fitchburg, Mass.	47,558,075	85								39.60	237
238(238)	Anderson, Ind.	41,450	Not reporting									238
239(226)	Council Bluffs, Iowa	41,443	Not reporting									239
240(219)	Salem, Mass.	53,974,720	88	Jan. 1	Nov. 2	10	18.01	9.87	2.92	2.70	33.50	240
241(218)	Perth Amboy, N. J. ¹	45,097,280		Jan. 1	Feb. 1	4	20.62	19.80	11.87	3.11	55.40	241
242(209)	Chelsea, Mass.	45,819,510	—	Jan. 1	Nov. 1	4	31.87	8.49	N	5.04	45.40	242
243(243)	Waltham, Mass. ^{7a}	50,163,150	92	Jan. 1	Nov. 1	10	32.16	—	1.48	2.76	36.40	243
244(284)	Sioux Falls, S. Dak.	41,913,898	83	Jan. 1	May 1	2	15.14	13.74	N	33.98	23.79	244
245(244)	Quincy, Ill. ^{8a}	34,207,765	66	May 1	June 1	2	15.20	15.00	4.60	N	34.80	245
246(224)	Portsmouth, Ohio ⁶	49,632,000	94	Jan. 1	June 2	2	8.42	9.14	3.94	N	21.50	246
247(235)	Poughkeepsie, N. Y. ^{1a}	52,153,939	100	Jan. 1	Feb. 16	2	24.96	8.23	5.80	N	27.29	247
248(248)	Cumberland, Md. ^{7a}	47,300,000	87	Apr. 1	July 15	—	11.00	6.35	8.95	2.34	28.64	248
249(265)	White Plains, N. Y. ^{1a}	145,006,773	100	Jan. 1	Feb. 1	2	14.26	10.33	6.03	—	27.74	249
250(261)	Arlington, Mass. ^{4a}	59,274,700	95	Jan. 1	Nov. 2	2	—	—	—	—	35.80	250
251(242)	Sheboygan, Wis.	49,783,855	89	Jan. 1	Mar. 22	5	17.72	11.14	5.70	.23	34.79	251
252(262)	Norwalk, Conn. ^a	71,405,170	99	Sept. 1	Nov. 1	2	—	—	—	—	25.00	252
253(245)	Meriden, Conn.	59,415,655	83	Jan. 1	May 5	2	14.70	11.40	.30	.60	27.00	253
254(254)	West New York, N. J. ¹	41,314,498	81	Jan. 1	Feb. 10	4	23.92	19.45	10.78	3.39	57.54	254
255(239)	E. Cleveland, Ohio ⁶	53,605,740	96	Jan. 1	Sept. 22	2	7.62	14.50	5.68	N	27.80	255
256(237)	Oshkosh, Wis. ^{8a}	42,337,425	89	Jan. 1	Feb. 1	4	16.63*	15.55*	5.57*	.65*	38.40	256
257(288)	Laredo, Tex.	16,257,535	—	May 1	May 1	4	35.09	7.65	8.50	6.90	39.70	257
258	Alhambra, Calif.	27,300,380	—	July 1	Dec. 5	4	12.77	10.59	N	50.75	25.38	258
259(231)	Kearny, N. J. ^{7a}	77,114,443	84	Jan. 1	Feb. 1	—					24.98	259
260(227)	Montclair, N. J.	Not reporting										260
261(257)	High Point, N. C.	38,449	75	July 1	Feb. 1	4	11.60	5.35	5.05	N	22.00	261
262(263)	Elgin, Ill. ^{8a}	21,867,001	76	Jan. 1	June 1	2	24.30	18.80	4.20	N	47.30	262
263(270)	Lewiston, Me. ^{4a}	32,019,165	86	Apr. 1	Dec. 15	2	—	—	—	—	38.00	263
264(255)	Hazleton, Pa. ^a	29,430,727	92	Jan. 1	July 1	1	14.50	28.00	8.20	N	50.70	264
265(264)	Norristown, Pa. ^a	22,927,460	100	Jan. 1	Nov. 1	—	14.00	24.00	2.50	N	40.50	265
266(267)	Steubenville, Ohio	37,586	86	Jan. 1	Jan. 20	2	5.10	8.70	2.40	N	16.20	266
267(252)	Taunton, Mass.	Not reporting										267
268(259)	Zanesville, Ohio	37,409	Not reporting									268
269(276)	Plainfield, N. J. ¹	59,176,015	90	Jan. 1	Feb. 2	4	14.91	16.46	7.35	3.08	41.80	269
270(297)	Pensacola, Fla.	Not reporting									37.62	270

^{7a}Waltham. City rate includes \$1.35 metropolitan district rate, and school rate.
^{8a}Quincy. City rate includes \$3.00 town rate. County rate includes \$1.23 road aid and \$.40 mother's pension rates.
^{1a}Norwalk. Rate shown is for districts 2 and 3 comprising 38% of total assessed valuation. City is composed of 5 taxing districts. Districts 1, 5, and 6 have rates of \$27.25, \$18.70, and \$22.40 and comprise 27.6%, 5.5% and 28.9% of assessed value respectively.
^{8a}Oshkosh. Separation of rates estimated on basis of appropriation.
^{8a}Elgin. City rate includes \$4.40 sanitary district and \$6.20 township rate.

	Census 1940 Preliminary	Assessed Value	Per Cent Person- alty	City Fiscal Year Begins	Date City Taxes (or 1st Instal- ment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 of Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment	Amount of Home- stead Ex- emption
271(281)	Joplin, Mo.	37,132	71	29	Jan. 1	1	16.50	17.50	6.40	1.20	41.60	271
272	Gadsden, Ala.	37,014	80	20	Feb. 1	2	10.00	3.00	11.50	6.50	31.60	272
273(241)	Butte, Mont. ^{ss}	36,964	62	38	July 1	2	39.10	32.00	26.72	5.50	103.32	273
274(277)	Newport News, Va.	36,933	86	14	Jan. 1	6	15.85	14.30	N	N	30.15	274
275(280)	Mansfield, Ohio ^o	36,895	79	21	Jan. 1	2	5.20	8.20	2.60	N	16.00	275
276(285)	Danville, Ill. ^{ss}	36,865	78	22	June 1	2	27.00	23.10	6.00	N	56.10	276
277(289)	Tucson, Ariz.	24,500,000*	92	8	Nov. 4	2	20.18	15.28	12.77	8.60	56.83	277
278(299)	Fort Smith, Ark.	36,540	Not reporting		May 1	4						278
279	Orlando, Fla.	36,302	49,781,100	90	Jan. 1	1	12.00	22.75	41.00	4.88	80.63	279
280(273)	West Allis, Wis. ^{ss}	36,146	57,232,147	80	Jan. 1	—	12.04	14.04	11.47	.23	37.78	280
281(285)	Colorado Springs, Colo.	36,130	28,228,830	77	Jan. 1	2	13.00	22.79	7.07	4.40	47.26	281
282	Riverside, Calif.	35,967	Not reporting		May 1	2						282
283(288)	Auburn, N. Y.	35,705	Not reporting		Feb. 2	4	13.98	14.46	6.52	3.24	38.20	283
284(268)	Orange, N. J.	35,449	43,451,233	92	Oct. 1	3	16.00	13.00	15.60	6.00	50.60	284
285(296)	Meridian, Miss.	35,410	23,252,716	69	Feb. 2	—						285
286	Albuquerque, N. Mex.	35,378	20,912,522	88	July 1	2	16.23	5.65	12.06	6.55	40.49	286
287(271)	Watertown, Mass. ^{ss}	35,200	51,345,115	94	Nov. 1	1	—	—	—	—	35.00	287
288(269)	Alameda, Calif.	35,133	30,756,160	86	July 1	2	15.16	19.84	15.90	N	50.90	288
289(290)	Richmond, Ind. ^o	35,040	34,197,653	72	May 6	2	3.70	13.00	10.10	1.50	28.30	289
290(260)	Superior, Wis.	34,944	40,912,492	88	Mar. 2	1	14.56	15.69	10.22	.23	40.70	290
291	Greenville, S. C.	34,745	Not reporting		June 1	2	15.60	25.20	6.40	N	47.20	291
292(293)	Moline, Ill.	34,599	22,406,210	71	Dec. 5	2	14.40	12.60	13.00	N	40.00	292
293(278)	Santa Barbara, Cal.	34,438	47,029,195	—		—						293
294(266)	Revere, Mass.	34,376	Not reporting			—						294
295(306)	Baton Rouge, La.	34,337	Not reporting			—						295
296(291)	Rome, N. Y. ^m	34,239	28,879,602	100	Jan. 1	2	19.79	12.46	10.65	—	42.90	296
297	Burbank, Calif.	34,090	31,992,055	73	July 1	2	11.90	19.88	21.85	N	53.63	297
298(282)	Waukegan, Ill.	34,060	Not reporting		Dec. 5	—						298
299(279)	Paducah, Ky.	34,018	21,750,357	—	July 1	2	19.20	12.30	—	—	—	299
300(283)	Norwood, Ohio	33,947	Not reporting			—						300
301(287)	Kokomo, Ind. ^o	33,910	29,440,415	61	Jan. 1	2	11.10	12.20	11.00	1.50	35.80	301
302	Alexandria, Va.	33,800	Not reporting			—						302
303	West Hartford, Conn.	33,744	Not reporting			—						303
304(272)	Amsterdam, N. Y. ^{ss}	33,640	27,188,795	100	Jan. 1	4	25.11	22.84	13.60	—	61.55	304
305(275)	Easton, Pa. ^o	33,509	42,443,300	100	July 1	—	12.00	14.50	9.00	N	35.50	305

^{ss}Butte. In Montana property is assessed at full cash value, but the taxable value of various types of property is only a fraction of the assessed value. Household goods, autos, trucks, etc., have a taxable value of 20% of the assessed value; real estate, 30%; live stock, merchandise, furniture, and fixtures, 33 1/3%; moneys, stocks, and bonds, 7%; net proceeds of mines 100%. The total taxable value is approximately 30% of the assessed value and this is the figure shown in the assessment ratio column.

^{ss}Danville. City rate includes \$2.50 sanitary district, \$3.80 township, and \$5.90 road and bridge rates.

^{ss}West Allis. City rate includes \$2.60 metropolitan sewer rates.

Census 1940 Preliminary	Assessed Value	Per Cent Person- alty	City Fiscal Year Begins	Date City Taxes or 1st Install- ment) Are Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 of Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment	Amount of Home- stead Ex- emption
306(286) Elkhart, Ind. ^o	38,133,309	—	Jan. 1	May 6	2	9.20	8.50	1.50	28.80	17.28	306
307(294) Watertown, N. Y. ^m	45,866,516	100	July 1	Aug. 2	1	16.80	11.20	8.35	36.35	32.72	307
308 W. Palm Beach, Fla.	33,208	Not reporting	—	—	—	—	—	—	—	—	308
309(274) New Brunswick, N. J. ¹	33,165	8	Jan. 1	Feb. 1	4	21.60	12.80	3.10	49.50	34.65	309
310(309) Santa Ana, Calif. ^{sr}	24,651,975	—	July 1	Dec. 5	2	17.00	20.08	15.05	52.13	26.06	310
311 Fargo, N. Dak.	20,612,878	69	—	—	—	20.29	19.79	10.08	56.71	28.36	311
312(292) Wilmington, N. C.	Not reporting	—	—	—	—	—	—	—	—	—	312
313 University City, Mo.	32,863	—	Jan. 1	Dec. 2	—	29.72	—	7.88	37.60	37.60	313
314(298) Nashua, N. H. ^{sr}	38,500,000*	—	—	—	—	—	—	—	—	—	314
315(303) Bloomington, Ill.	Not reporting	—	—	—	—	—	—	—	—	—	315
316 Danville, Va.	Not reporting	—	—	—	—	—	—	—	—	—	316
317(300) Port Huron, Mich. ¹	33,512,470	87	May 1	Aug. 1	1	14.94	9.14	7.50	31.58	31.58	317
318 Spartanburg, S. C.	Not reporting	—	—	—	—	—	—	—	—	—	318
319(304) Hagerstown, Md. ^{ss}	36,400,000	92	Apr. 1	Jan. 1	1	5.00	4.30	2.90	14.54	14.54	319
320(295) Muskogee, Okla.	Not reporting	—	—	—	—	—	—	—	—	—	320
321 East Providence, R. I.	Not reporting	—	—	—	—	—	—	—	—	—	321
322(301) Newburgh, N. Y. ^m	38,700,810	100	Jan. 1	May 3	1	17.24	11.00	15.63	43.87	37.73	322
323 Lubbock, Tex.	26,716,275	78	Apr. 1	Feb. 1	1	10.00	9.50	3.00	31.40	20.72	323
324 Ottumwa, Iowa	19,000,000	84	Apr. 1	Apr. 1	2	14.68	27.22	15.13	59.32	35.59	324
325(307) Newark, Ohio	Not reporting	—	—	—	—	—	—	—	—	—	325
326 Middletown, Ohio	Not reporting	—	—	—	—	—	—	—	—	—	326
327(310) Alton, Ill.	15,581,268	73	Apr. 1	Oct. 15	2	20.90	22.50	5.80	49.20	24.60	327
328(302) Marion, Ohio	Not reporting	—	—	—	—	24.40	21.30	16.40	62.10	31.05	328
329 Salem, Ore.	15,177,542	—	—	—	—	—	—	—	—	—	329
330 Newport, Ky.	Not reporting	—	—	—	—	—	—	—	—	—	330
331 Wyandotte, Mich.	Not reporting	—	—	—	—	—	—	—	—	—	331
332(332) Clarksburg, W. Va.	Not reporting	—	—	—	—	—	—	—	—	—	332
333 Petersburg, Va. ^{sr}	24,764,596	88	Jan. 1	Mar. 31	4	23.50	—	N	23.50	23.50	333
334 Eau Claire, Wis.	26,232,335	88	Jan. 1	Feb. 1	1	9.32	15.62	9.82	35.00	29.40	334
335 Newport, R. I. ^{sr}	75,719,100	61	Apr. 1	Sept. 1	1	24.00	—	N	24.00	24.00	335
336 Owensboro, Ky.	13,922,262	73	June 1	Aug. 1	1	15.00	13.70	6.00	35.20	17.60	336
337 Bristol, Conn.	Not reporting	—	—	—	—	—	—	—	—	—	337
338 New London, Conn. ^{4s}	49,939,113	90	Oct. 1	May 15	2	—	—	—	28.50	27.07	338
339 Parkersburg, W. Va. ^w	43,421,170	65	July 1	Dec. 1	2	5.80	10.25	4.06	20.21	14.15	339
340(308) Everett, Wash. ^{ss}	29,975	75	Jan. 1	June 1	2	23.20	12.00	11.80	49.70	24.85	340
341(305) Bellingham, Wash. ^{so}	14,066,508	75	Jan. 1	June 1	2	26.26	10.00	14.92	54.14	23.82	341

^{sr}Santa Ana. County rate includes \$4.90 metropolitan and \$1.35 harbor and flood control rates.
^{ss}Hagerstown. Tax rate is for June 1 to December 31, 1940, only, to make possible the adoption of the calendar year as the levy year.
^{so}Everett. City rate includes \$3.00 port rate. See note v.
^{sw}Bellingham. County rate includes \$2.92 port and \$.91 public utility district rates. See note v.

	Population	Assessed Value	Per Cent Realty	City Fiscal Year Begins	Date City Taxes (or 1st Installment) Due	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 of Assessed Valuation	Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Home- stead Ex-emption
Canadian Cities										
1(1) Montreal, Que.	818,577	Not reporting		Jan. 1	June 10	3	23.70	11.45	N	35.15
2(2) Toronto, Ont. ⁷¹	648,309	955,103,105	100	Jan. 1	June 1	1	33.93	15.71	N	34.75
3(3) Vancouver, B. C. ⁷²	259,989	208,063,554	100	Jan. 1	Oct. 1	1	16.85	18.39	1.26	76
4(4) Winnipeg, Man. ⁷³	215,814	179,036,775	100	Jan. 1	Apr. 17	4	25.71	13.29	N	35.10
5(5) Hamilton, Ont. ⁷⁴	160,000	165,224,697	100	May 1	Nov. 1	—	21.20	11.00	5.00	80
6(6) Quebec, Que. ⁷⁵	151,432	118,072,053	100	Jan. 1	June 19	2	27.60	11.40	N	39.00
7(7) Ottawa, Ont. ⁷⁶	142,851	156,977,512	100	Jan. 1	Jan. 1	—	21.21	19.79	N	41.00
8(8) Windsor, Ont. ⁷⁷	103,644	94,975,030	100	Jan. 1	May 17	4	24.50	27.00	N	51.50
9(9) Edmonton, Alta. ⁷⁸	90,419	54,719,650	100	Jan. 1	June 27	—	21.59	24.41	N	46.00
10(10) Calgary, Alta. ⁷⁸	85,726	55,467,018	100	Jan. 1	June 19	3	24.02	14.63	N	38.65
11(11) London, Ont. ⁷⁷	76,424	83,122,440	100	May 1	Sept. 1	2	25.20	11.30	90	37.40
12(12) Halifax, N. S. ⁷⁷	63,582	61,307,650	100	Jan. 1	Jan. 2	1	15.00	10.00	N	25.00
13(13) Verdun, Que. ⁷⁹	60,745	41,248,380	100	Jan. 1	Jan. 1	2	27.15	20.67	2.18	50.00
14(14) Regina, Sask. ¹⁰⁰	53,354	40,644,495	100	Not reporting						
15(15) St. John, N. B.	50,200	Not reporting								
16(16) Saskatoon, Sask. ⁸²	41,734	31,324,991	100	Jan. 1	Jan. 1	2	18.63	24.57	2.20	45.40
17(17) Three Rivers, Que.	40,185	Not reporting		Jan. 1	Oct. 1	—	28.41	11.59	N	40.00
18(18) Victoria, B. C. ⁸²	39,082	44,630,029	100							

⁷¹Toronto. Assessed value includes \$71,805,608 taxed for school purposes only and 11.8% business and income. Public school rate shown. Separate school rate is \$15.50.

⁷²Vancouver, Calgary, Edmonton, Regina, Saskatoon, Victoria. Land is assessed at 100%, buildings at 50% in Vancouver, 50% in Calgary, 55% in Edmonton, 30% in Regina, 70% in Saskatoon, 65% in Victoria.

⁷³Winnipeg. Land assessed at 100%, buildings at 66 2/3% of true value. Assessment includes \$9,372,305 business taxed at rates ranging from 6% to 20%.

⁷⁴Hamilton. Public school rate shown; separate school rate is \$16.54.

⁷⁵Quebec. Neutral school rate reported. Catholic rate is \$10.50; Protestant rate, \$12.00.

⁸²Ottawa. Assessed value includes 10% business and income. Public school rate reported. Separate school rate is \$18.95.

⁷⁷Windsor, London, Halifax. Assessed value includes 12% business and income in Windsor, 11% in London, 8% in Halifax.

⁷⁸Calgary. Assessed value includes 3% franchises. Rates reported do not include \$3.63 levy on land only for the provincial government social services tax. See note 92.

⁷⁹Verdun. Protestant school rate reported. Catholic school rate is \$8.67, neutral rate is \$12.00.

¹⁰⁰Regina. Public school rate shown. Separate school rate is \$27.76. Assessed value includes 16% business and income. See note 92.

GENERAL NOTES

Alabama. The legal basis of assessment is 60 per cent of true value. The rates shown are actual rates. *Homestead Exemption:* First \$2,000 of assessed value of homesteads exempt from state tax only.

Arkansas. *Homestead Exemption:* First \$1,000 of assessed value of homesteads exempt from state tax only. *Homestead Exemption:* The first \$5,000 of the assessed value of homesteads is exempt from state and all local taxes except debt service on obligations incurred prior to the passage of the amendment.

Georgia. Intangibles are assessed at 100% of true value and taxed at 3 mills by state only. *Homestead Exemption:* First \$2,000 of assessed value of homesteads exempt from state, county, and school district rates except for debt service on debt incurred previous to act.

Indiana. County tax rate includes township rate. Library rate included in school rate.

Iowa. *Homestead Exemption:* Amount of homestead exemption is determined by the Board of Assessment and Review each year. The maximum exemption is 25 mills on the first \$2,500 of assessed values or \$62.50 which was allowed in 1940. This applies to the state and all local units of government.

Louisiana. *Homestead Exemption:* Applies to state and parish taxes only, except that New Orleans (no other city) may also exempt homesteads from city taxes. Maximum exemption is \$2,000, allowed hereafter. New homes are exempt from all state and local levies for three years following their completion.

Massachusetts. In many cities the division of the total rate into city, school, county, and state purposes is not available and only the total rate is shown.

Michigan. County rates shown were fixed to cover fiscal year starting December 1, 1939. The new rates are not fixed in time for inclusion in this report except in Wayne County this year.

Minnesota. *Property Classification:* There are 5 classes of property assessed at varying percentages of true value: platted real estate at 40%, except the first \$4,000 of homesteads which is assessed at 25%; unplatted real estate at 33 1/3%, except first \$4,000 of homesteads at 20%; iron ore at 50%; and personality in 3 classes at 10%, 25%, and 33 1/3%. The first \$4,000 of true value of homesteads is exempt further from state tax levies except debt service on obligations issued prior to the enactment of the law. Assessments average 35% of true value in Minneapolis and St. Paul, and 33% in Duluth. Tax rates shown are actual rates.

Mississippi. *Homestead Exemption:* Total assessed value exempt from state taxes and levies for maintenance and current expenses of counties, school districts, and road districts.

New Jersey. The state levies a school tax which is distributed back to the school districts. To conform with the method of reporting used in the past this school tax is left in the state rate, although it might justifiably be transferred to the school rate. The amounts are as follows: Newark, \$2.79; Jersey City, \$3.08; Camden, \$2.25; Atlantic City, \$2.96; Passaic \$2.92; Kearny, \$3.31; Bloomfield, \$2.97; West New York, \$3.15. In other New Jersey cities this item was not segregated from the other items in the state rate.

New York. Realty valuations include public utilities. Where state rate is not shown it is included in county rate.

North Carolina. *Homestead Exemption:* Authorized but enabling legislation not yet enacted.

Ohio. Realty assessment includes public utility valuations.

Oklahoma. *Homestead Exemption:* The first \$1,000 of the assessed value of homesteads is exempt from tax rates for all units. Debt service charges on obligations incurred prior to this act are specifically allowed.

Pennsylvania. Tangible personal property is not subject to city rate except as noted. Intangible personal property—not included in assessments—is subject to a 4 mill state and a 4 mill county rate.

Rhode Island. There is no county government in Rhode Island. State does not tax real property.

South Dakota. *Homestead Exemption:* Homesteads are exempt from state tax levies only. However, the 1939-40 state tax has been abolished on all property.

Texas. *Homestead Exemption:* First \$3,000 of assessed value of homesteads is exempt from state taxes only.

Utah. *Homestead Exemption:* Authorized but not effective.

Washington. Legal basis of assessment is 50% of true value.

West Virginia. *Property Classification:* Property in cities is divided into three classes: Class I property (intangible personal property) pays 1/4 of full rate. Class II (property occupied by the owner as a residence) pays 1/2 the full rate. Class IV (all real and personal property not in Class I or II) pays the full rate. *Homestead Exemption:* Homesteads may be taxed at not more than 1% of assessed value.

Contributors in Review

A LONG with other luminaries of New York City reform, **Paul Blanshard** (*A Battle Lost, a War to Win*) has long been prominent in the minor and major battles for good government in the largest city of the nation. He has done his battling both inside and outside the city's government. Throughout the first LaGuardia administration he was Commissioner of Accounts—head of the department which acts as general trouble-shooter for the city, and now called the Department of Investigation. Before that he was executive director of the City Affairs Committee and before that associate editor of *The Nation*. One of his written works, in co-authorship with Norman Thomas, was called *What's the Matter with New York; a National Problem*, published in 1932.

A MINISTER-NEWSPAPERMAN by dual profession, **William F. McDermott** (*Chicago's One-Man Cleanup Campaign*) has for many years served at the same time Chicago's newspapers, Chicago's churches, and Chicago's unfortunates. As religious editor of the *Chicago Daily News*, he has raised large sums in that paper's 100 Neediest Families Christmas Fund. His first regular church (1915-1917) was located in the Chicago stockyards, one block from Upton Sinclair's "Jungle." Although advised some twenty-five years ago by a University of Chicago professor of English that writing "just isn't your field," Mr. McDermott has earned his living by writing ever since.

THE first Master of Public Administration degree ever awarded by Wayne University went to **Rosina K. Mohaupt** (*Comparative Tax Rates of 301 Cities—1940*) last June. Miss—and Master—Mohaupt is titled statistician-librarian of the Detroit Bureau of Governmental Research and since December 1936 has been the REVIEW's semi-annual contributor of municipal tax rates (every December) and municipal debt statistics (every June).

AT THE University of Newark **William L. Nunn** (*Local Progress in Labor Peace*) is known to students as their professor of economics. But he has also a trail-blazing avocation as the first chairman of the Newark Labor Relations Board, and is still a member of that body. This, his third NATIONAL MUNICIPAL REVIEW article on municipal labor relations, stems from Professor Nunn's extra-curricular interests.

Researcher's Digest: December

Researchers meet in the West, Pacific coast conference emphasizes research by public agencies; some research bureau exhortations.

ONE hundred and eighty members strong, the youthful **Western Governmental Research Association** dedicated its third annual conference for Pacific states researchers (October 24, 25, and 26 in Los Angeles) to the proposition that research tools, as well as research subjects, are worth discussion.

Almost all the sessions were of the round table panel variety, with panel members and audience alike joining in informal deliberation on such matters as methods of gathering and organizing research data, and types of reports for effective research reporting. A clinic on research methods took the form of radio's "Information Please," built around practical-minded questions submitted by those attending the conference.

The opening session of the convention constituted a rapid-fire succession of three-minute reports by forty researchers on the activities of their agencies during the past year.

On the subject-matter side of the program were sessions on population growth and movements during the past decade, advancements in the technique of the budgetary process, research problems involved in governmental interrelationships, problems involved in administration of general relief in California, and research in the defense of the nation.

Distinguishing characteristics of the three-year-old Western Governmental Research Association are the relative youthfulness of its membership and the overwhelming proportion of the members who are attached to governmental or publicly-supported agencies. Judg-

ing from the roster of the 130 attendants at the convention, less than 10 per cent of the organization's members are connected with citizens' or unofficial research organizations.

Newly elected president of the WGRA is DeWitt W. Krueger, of the California State Board of Equalization, succeeding Professor John M. Pfiffner, of the University of Southern California. Arthur Harris, of the Bureau of Public Administration of the University of California, succeeds Professor Samuel C. May as executive secretary.

What Bureaus Are Advocating

A winnowing of the exhortations contained in recent research bureau publications reveals some varied suggestions for better government at home:

The citizen should do his part to reduce to a minimum the amount of street cleaning that the city must do.—Philadelphia Bureau of Municipal Research.

City and county governments should adopt a no-hiring policy to free potential workers for defense industries and to permit re-hiring of drafted men.—Schenectady Bureau of Municipal Research.

Confine the use of the profits of the water division to the payment of the expenses of the water division, preferably to pay off its bonded debt.—Buffalo Municipal Research Bureau.

The municipality must learn again to live efficiently and economically within its own means, so that it can stand upon its own feet financially, independent of grants from the federal

and state governments for purposes heretofore regarded as responsibilities of local government.—Baltimore Commission on Governmental Efficiency and Economy.

The great defect in the local relief program has been that we have only fed people but have done nothing to rehabilitate them and find jobs for them.—Des Moines Bureau of Municipal Research.

If you want to be something more than a weather vane and a family grumbler, you should vote your convictions when you are given the chance.—Dayton Research Association.

It is time to understand and, by understanding, help harassed city officials to reach a solution.—Rochester Bureau of Municipal Research.

Providing inadequate facilities for care and supervision of feeble-minded is wasteful "economy." Many can become self-supporting by proper training.—The Ohio Institute.

Only with a consolidated tax accounting system will full potential savings be realized.—Kansas City Civic Research Institute.

Reduce the number of city departments from sixteen to nine.—Toronto Bureau of Municipal Research.

Reorganize assessing procedures in the city of Detroit along more modern lines.—Detroit Bureau of Governmental Research.

Research Bureau Reports Received

Accounting

Briefly—about a Planned Procedure. Civic Research Institute, *Kansas City Public Affairs*, October 24, 1940. 3 pp.

Briefly—about Local Tax Accounting. Civic Research Institute, *Kansas City Public Affairs*, October 17, 1940. 3 pp.

Assessment

Suggestions for the Reorganization of Assessing Practices in the City of Detroit. By J. M. Leonard. Detroit Bureau of Governmental Research, March 1940. 15 pp.

Form of Government

Civic Departmentalization (Story No. 2). Toronto Bureau of Municipal Research, *White Paper No. 252*, October 17, 1940. 4 pp.

Institutions

State Care for Feeble-Minded. The Ohio Institute (Columbus), *The Ohio Citizen*, October 31, 1940. 2 pp.

Population

Movement of Negro Population Within the City of Detroit by Census Tracts—1930-38. By John R. Searles. Detroit Bureau of Governmental Research, Inc., 1940. 3 pp. charts.

Public Welfare

The Public Welfare Riddle. The Commission on Governmental Efficiency & Economy, Inc. (Baltimore), *Your Tax Dollar*, October 20, 1940. 5 pp.

Salaries

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Taxation and Finance

Cost of Government in Canada—Public Revenue, Expenditure, and Debt—Federal, Provincial, and Municipal, 1928, 1930, and 1938. Citizens' Research Institute of Canada, *Canadian Taxation*, October 22, 1940. 4 pp.

Industries Won't Come Without Tax Inducements. Des Moines Bureau of Municipal Research, *Subscribers' Bulletin*, No. 93, November 8, 1940.

News in Review

(Continued from Page 769)
will supersede the statutory commission which is now administering the balance of the merit system left by the 1939 act. Administration will be vested in a state personnel director selected by the commission after open competitive examination.

The legislature is directed to appropriate for each fiscal year a sum of not less than 1 per cent of the payroll of the state service for the preceding fiscal year (about \$250,000). Finally, the amendment contains provision by which violation of any of its provisions may be restrained or observance compelled by injunctive or mandamus proceedings.

While the amendment allows administrative flexibility, it is designed through its self-executing provisions to prevent anything like a repetition of the legislative action of 1939. Governor-elect Murray D. Van Wagoner has given public assurances of his intention to appoint a high-grade, sympathetic commission. Although the opposition is not as yet resigned and may seek to contest this modification of the constitution before the Supreme Court of Michigan on a variety of procedural grounds, the amendment by its own stipulation automatically takes effect on January 1, 1941. The amendment further provides that after August 1, 1941, no payment for personal services shall be made or authorized until its provisions have been complied with in every particular.

ARTHUR W. BROMAGE
University of Michigan

Nonpartisan Court Plan Wins in Missouri

The Missouri nonpartisan court plan¹

¹See Professor Perkins' article in the November NATIONAL MUNICIPAL REVIEW, p. 741.

received a majority of something over 85,000 votes in its favor. This proposition to take judges out of state politics was generally considered the most important change in the Missouri constitution proposed at the November 5 election. From the earliest tallies it took a comfortable margin.

Credit for the passage of the amendment is due to the Missouri Institute for Administration of Justice, made up of members of the bar and interested laymen. Committees were set up in more than one hundred counties and the public was educated to the advantages of the proposition. The vote speaks for the thoroughness of the job.

JOHN A. PERKINS
University of Michigan

Park Authority for Metropolitan Detroit

A new park authority for the Detroit metropolitan area will soon be established as a result of a favorable referendum vote on November 5. Named the Huron-Clinton Metropolitan Authority, the new agency will be empowered to develop and maintain parks, connecting drives, and limited access highways in five counties in the Detroit region.

Control is to be vested in a board of seven commissioners, one chosen by the board of supervisors of each county, and two appointed by the governor. Commissioners selected by the counties will serve for six-year overlapping terms.

The authority may levy a property tax of not more than one-quarter mill per dollar. It may finance the purchase and construction of revenue-producing recreational facilities by issuing self-liquidating bonds.

LAURENCE MICHELMORE
Detroit Bureau of Governmental Research

Charter Change Obstacles Remain in Minnesota

Amendments to city charters (home rule) in Minnesota require publication in three different papers for thirty days previous to election. This is unduly expensive, and unnecessary; it is also impractical because there is only one city in the state which actually has three daily papers!

A proposed constitutional amendment, submitted to the voters on November 5, would have changed this requirement to publication in one paper, once each week for four issues previous to election. Civic clubs, Leagues of Women Voters, the State League of Municipalities, and similar groups endorsed the amendment and put on educational campaigns for it.

The vote was 635,815 for and 287,286 against but the amendment was defeated because the law requires a majority of all votes cast in the election to adopt amendments. There were some 300,000 voters who did not vote on the amendment and these were enough to defeat it although those who did express an opinion on the amendment voted more than two to one for it.

In the two cities of the state that use voting machines only 26 per cent of the voters acted on the amendment but in the rest of the state 71 per cent voted on it.

RUDOLPH LEE

Minneapolis Civic Council

Tennessee Refuses Constitutional Amendments

Two constitutional amendments, one extending the term of the governor from two to four years and the other raising the pay of legislators from \$4 to \$10 per diem, were passed upon by the Tennessee electorate at the general election of November 5. Neither was adopted although an overwhelming

majority of the citizens who expressed an opinion on them favored their passage. The two amendments were initiated in 1937 and received the necessary two-thirds favorable vote of the 1939 General Assembly. In the election just held the favorable vote for the amendments was considerably less than a majority of the total vote cast for state representatives, as required for passage by the state constitution. If all the citizens who voted for representatives had expressed an opinion on the two amendments they undoubtedly would have been approved, since there was no particular opposition.

No changes through amendment have been made in the Tennessee constitution since its adoption in 1870, although on four other occasions proposed amendments have been referred to the people. The legislature may also at any time submit to the people the question of calling a convention to alter, reform, or abolish the constitution, and has done so on eight different occasions since 1870. In every instance a majority of the electorate voted against calling the convention.

M. H. SATTERFIELD

Tennessee Valley Authority

Council Manager Plan News

In Massachusetts, on election day (November 5), **Cambridge** adopted Plan E—council-manager with proportional representation—by a large majority, 25,875 to 18,323.¹

Plan E failed of adoption, however, in three cities—**Quincy**, 19,410 to 11,039; **Chicopee**, 7,985 to 6,793; and **North Adams**, 5,538 to 2,807. In **Haverhill** Plan D—council-manager without P. R.—won by the close vote of 8,207 to 8,181, with a recount probable.

Traverse City, Michigan, adopted a

¹See also pages 820 and 830.

manager charter at the November election by 302 votes.

At a meeting of the Connecticut Federation of Taxpayers' Associations, held on October 26, a committee of five was appointed to draft a law making it easier for **Connecticut** towns and cities to adopt a manager type of government.

In New York at the November election **Schenectady** retained its manager charter 15,530 to 13,561. **Onondaga County**, containing the city of Syracuse, rejected a proposed manager charter by 27,803 to 13,239. **New Rochelle** defeated a proposal to return to the nonpartisan ballot for city elections.

The **Poughkeepsie, New York**, Taxpayers' Association is urging a change in the form of that city's government, and charges unnecessary delays in inauguration of the city administration's charter study movement, authorized in November 1939. The association proposes two plans for consideration, one consisting of a council of five, elected at large (to replace an existing board of seventeen aldermen), which would choose one of its number as mayor who would appoint department heads; there would be a separately elected comptroller and school board. The other plan would have a city manager, appointed by the council to take charge of administrative departments, but would otherwise be similar to the first-mentioned plan.

In the borough of **Fort Lee, New Jersey**, a newly formed taxpayers' group is reported to be advocating a referendum on manager government.

In **Hackensack** and **Teaneck**, manager municipalities in New Jersey, referenda were successful recommending that the legislature adopt amendments to the municipal manager act to increase from 25,000 to 40,000 the population limit at which councils are increased from five to seven members with higher salaries.

The **Wilmington, North Carolina**, *Star News* is urging as the first item of its program consolidated city-county government under council-manager administration. While the consolidation feature involves constitutional difficulties, the *Star News* states that a change from the present commission government in the city to the manager form could be accomplished by Wilmington within a year.

In **Raleigh, North Carolina**, many voting irregularities are being unearthed in connection with the defeat of the council manager plan on October 1.

The **Waukesha, Wisconsin**, Taxpayers' Council has appointed a committee to study city manager government with the purpose of bringing this subject before the voters in the spring election.

Mankato, Minnesota, is to vote on a new manager charter January 6, 1941.

A citizens' committee was recently organized in **Little Rock, Arkansas**, to foster a movement to secure the manager form of city government for that city, and to conduct a campaign in connection with the election of a charter committee by the people at the special November 26 election.

Voters of **Abilene, Texas**, are to decide on December 10 whether that city will have a city manager form of government. A majority of the members of the city commission have indicated support of the idea, but Mayor W. W. Hair is opposed. Eight charter amendments will be submitted, including one to make the police chief appointive.

Denial by the superior court on October 18, upon the city attorney's demurrer, of a writ of mandate to compel **Santa Monica, California**, to proceed with an election on the city manager form of government, was thought by manager plan advocates to call for an appeal to the supreme court to obviate a wait of two years before new petitions could be filed. The petitions and

charter amendment were alleged to contain errors.

The city commission of **San Antonio, Texas**, voted unanimously on October 24 to submit charter amendments, providing for a city manager and other changes, to popular vote on December 17. One commissioner, however, announced his opposition to the manager plan, and others indicated disapproval of other amendments. Mayor Maury Maverick reiterated his support of the manager plan and the disadvantages of the existing plan of centering administrative and other responsibilities on an elected mayor. "San Antonio has a mayor's complex, hard on the city and hard on the mayor," he said. An organized opposition to the manager plan was indicated by the newspapers as in process of formation in the city.

Providence's New Council

The city council elected on November 5 in Providence, Rhode Island, under its new charter, is not only different in size, being half as large as formerly and composed of one house rather than two, but has responsibility for bringing about the improvement in government which was the purpose of charter revision. According to the Providence Governmental Research Bureau, important foundation stones for better administration are enactment of a civil service ordinance and the setting up of rules and regulations to govern the purchasing department—duties specifically delegated to council by the new charter.

Congress Passes Civil Service Bill

The Ramspeck bill, to extend the merit system to 150,000 employees of government agencies, was adopted by the Senate and House of Representatives on November 19. It is part of President Roosevelt's reorganization

plan. Opposition was largely from representatives of states that have not had as many federal jobs, pro rata, as other states, and also from some of the minority party who contended that civil service status was being given to unqualified employees. Another objection was to a provision permitting the Civil Service Commission, by regulation, to substitute fingerprints for photographs, for identification purposes.

Aid for Civil Service in New York Cities

The New York State Civil Service Commission has established a municipal civil service bureau, to aid municipalities in the technical functions of personnel work, as authorized by the state legislature last spring. It will aid local civil service commissions, on request, in classification and examination work and other administrative and legal problems at cost.

Vermont Regional Meetings Successful

The six regional conferences of Vermont town officers in September and October were attended by more than 700 individuals, representing 163 of the 238 towns in Vermont; stated otherwise, 70 per cent of the towns had one or more officers attending the meetings. The committee on local finances and affairs of the state chamber of commerce which, with state officials, farm bureaus, and the agricultural extension service, sponsored the conferences, considers that the excellent attendance and the ready participation of town officers in the discussions indicate that these officials are much interested in improving town government in their communities. Nearly all in attendance desired to make the conferences an annual affair.

1941 Training Schools for New York Planners

Two regional training schools for planning boards and zoning boards of appeals and their employees will be held early next year by the Municipal Training Institute of New York State. The central theme will be land use. Three-day sessions are expected to be held in Rochester late in January and in New York City early in February.

County and Township

Edited by Elwyn A. Mauck

San Mateo County Votes for Merit System

Defeats Proposal Making Manager Appointive

After much controversy and a close popular vote on a proposed charter amendment, the board of supervisors of San Mateo County, California, now is empowered to establish the merit system for its employees. A committee appointed by the county manager had wished to establish the merit system directly by charter amendment, but the board of supervisors refused to place this proposition on the ballot stating that it was too long and too inflexible.

An important factor contributing to the adoption of the amendment was the fact that the State Welfare Board was preparing to place all non-merit county welfare workers into a state merit system in order to retain federal aid. Thus the fear of losing local control over welfare workers stimulated many to support the proposal. This narrow purpose is demonstrated by the fact that the board of supervisors promised not to enact a civil service

ordinance for other county employees until after full consultation with all interested parties.

A proposal to change the office of county executive back to an appointive basis was defeated decisively. When the office was created in 1932 it was made appointive, but at a special election several years ago it was made elective. Two other proposed amendments also relating to the manager system were defeated by large margins. One provided for temporary appointment of a manager in emergencies, and the other attempted to clarify the manager's authority over payment of claims.

California Grand Jury Recommends County Manager

The grand jury of Ventura County, California, in its recent annual report recommends that the county adopt the manager form of government. The report states, "Without casting aspersions at our present governing officers we are of the opinion that with a county manager in control great savings can be effected, and we beg permission to call attention to the difference in the lower cost and efficiency of operation of the city of Ventura under charter form, as compared with Oxnard, Santa Paula, Fillmore, or many places outside of the county that are not using the charter form of government." The report disclosed that the manager plan would result in "putting under the management of one department many branches of the present setup that are individual and in some instances a duplication of effort." The grand jury recommended that the taxpayers of Ventura be informed regarding the merits of manager government and "that such steps as are necessary be taken to put the question before them to express their opinions."

Onondaga County, New York, Defeats Manager Proposal

Once more Onondaga County, New York, has failed in its attempt to improve its structure of government. The voters of the county in the general election last month rejected a manager plan that had been proposed by a special charter commission appointed by the board of supervisors.¹

In 1939 the voters defeated a previous county manager proposal that would have been much more sweeping in its effects. The earlier plan had encountered strong opposition because it would have reduced the membership of the board of supervisors by nearly three-fourths, and because it would have provided for the election of supervisors by proportional representation. Although the charter was rejected, the campaign served to arouse the previously dormant interest in county reorganization.

During the ensuing months sufficient public pressure was exerted to induce the board of supervisors to draft a second manager charter. This plan, however, consisted largely in the establishment of the office of manager without vesting any genuine administrative or budgetary control in the office. Since this plan was not one of the forms permitted under the New York optional county government law, its adoption required a special enactment by the state legislature. Such legislation was duly passed, but the bill was subsequently vetoed by Governor Lehman. Various civic groups in Onondaga County, including the League of Women Voters, had petitioned the Governor to veto the bill, chiefly because of its unsound budgetary pro-

visions. The veto message not only criticized the proposed plan as being inadequate but emphasized the manifest need for reorganization in county government throughout the state. The governor's message produced many repercussions in Onondaga County, but its most obvious effect was to stimulate still further a critical public interest in county reorganization.

Finally, in April 1940, the board of supervisors appointed a bipartisan county charter commission. The commission was instructed to investigate possibilities for change and improvement, and to submit a report within three months. The commission's membership included nine persons, among them the president of the League of Women Voters and prominent business men and lawyers of the county and of the city of Syracuse.

In submitting its recommendations the charter commission reported that it had "decided against any attempt at an intricate or radical revision in the county's political and governmental system," due in part to the absence of a "concerted public demand for sweeping changes," particularly in the rural areas of the county outside the city of Syracuse. The commission made no attempt to draft a plan of its own, recommending instead an optional county manager system permitted by state law under the Buckley act of 1937.² This plan, reported the charter commission, represented a "middle course" between the existing organization of the county government and the more thoroughgoing change rejected by the voters the previous year. For this reason it hoped that the plan would be received favorably by the electorate of the county.

MARGUERITE J. FISHER
Syracuse University

¹Past developments were reported in *NATIONAL MUNICIPAL REVIEW*, Vol. XXVIII (1939), pp. 551f., 671f., 740, 748, 877, 887; Vol. XXIX (1940), pp. 209, 334, 621f., 755.

²Chapter 863, Laws of 1937.

Citizen Action

Edited by Elwood N. Thompson

Roundup—

Local civic organizations, "distressed to discover how little is actually known about their programs and policies by citizens of their own communities, are always on the lookout for new ways and means of bringing their work before the public in an understandable form. . . . The **Citizens League of Cleveland** has attacked the problem in what appears to be a highly enlightened manner.

The October 17 issue of *Greater Cleveland* contains a transcript of a radio program over a local radio station in which members of the league's board answered questions on all aspects of league organization, source of income, program, and purposes. Since the director of a civic organization is constantly on the firing line, having such a program as this handled by other officers and board members is a particularly good way of getting across the idea that the organization is a community-wide one and not just a one-man show.

The **Seattle Municipal League** has conceived more than a few ingenious ideas for increasing its membership. . . . On October 29 it staged a "Membership Day." The league's membership committee met at breakfast, devoted the day to membership efforts, and met again that evening to report results at the league dinner.

In a strenuous "get-out-the-vote" campaign the **Minneapolis Civic Council** issued a complete voters' directory for the November election and offered speakers who would appear before any local organization to talk on "Civic Responsibility and the Importance of Voting" at no cost to the

organization. . . . The directory, similar to others in lay-out and content, was enlivened by the appearance at the bottom of each page of the phrase, "Vote—Thank God You Can!"

Over a year ago representatives of the **League of Wisconsin Municipalities**, real estate groups, and numerous taxpayers in Wisconsin asked the **Wisconsin Taxpayers Alliance** to make an analysis of the Iowa homestead credit plan. In the October 1 issue of *The Wisconsin Taxpayer* this analysis is published. No recommendations are included, just a description and explanation.

Add to the schools for voters one held at Nashua, New Hampshire, in October. Sponsored by the **Business and Professional Women's Club** in cooperation with the **League of Women Voters**, **Young Business Men's Club**, and the **Ayuda Club**, it proved so successful that plans are already being made for similar schools to be held before state and city elections. Lecturers were provided by the Department of Government of the University of New Hampshire.

RUTH M. WILLIAMS

Civic Revolution in Cambridge

The city of Cambridge has just experienced one of the most remarkable civic revolutions in Massachusetts history. By a margin of 25,875 votes to 18,323 an independent citizens' committee led by Dean James M. Landis of the Harvard Law School overcame, on November 5, an entrenched political opposition to adopt an optional city charter ("Plan E") based on the city manager plan with proportional representation.

Early this year the volunteer workers, active when the same plan lost by a narrow margin two years ago, were

again stirred to undertake solicitation of signatures on new Plan E petitions. Working out of temporary headquarters and with the help of a specially prepared printed folder, the signatures soon began to roll in. The educational work of two years ago made the job of obtaining signatures much easier than on the previous occasion when citizens knew so little of what Plan E meant. In early May 9,078 signatures were filed, almost twice as many as required. The Plan E statute stipulates that in order to have the question placed on the ballot 10 per cent of the voters at the last state election must so petition—only 5,285 were therefore needed.

During the summer months many of our workers left town; hence campaign efforts were largely devoted to making plans and preparing a new edition of the Campaign Manual, which again played a very important part in various aspects of the campaign.

Once again ward and precinct committees were set up working out of a permanent headquarters under the extremely able leadership of Mrs. Brenton K. Fisk. In addition a group of volunteer workers undertook the addressing of 30,000 large blank postcards. These cards were then printed with red and blue ink and mailed at a penny each to every voting family on the Friday before election.

Pulling Doorbells

Volunteer Plan E workers in increasing numbers undertook persistent educational work with voters in their homes. Great effort was made through much doorbell ringing and pavement pounding in each of the eleven wards of Cambridge.

Accompanying this effort was that of a speakers' committee which searched out and trained talent for explaining Plan E to groups of every con-

ceivable variety. A special subcommittee undertook the task of finding groups and arranging speeches. For distribution at such meetings and also in the house-to-house canvass a new attractive folder was printed in large quantities.

The publicity committee used every opportunity to stimulate favorable publicity. As a result strong favorable editorials appeared in the *Boston Transcript*, *Herald*, *Christian Science Monitor*, and morning and evening editions of the *Globe*; and Robert L. Norton, a key political writer with the *Boston Post*, ran an extended Sunday story in that important paper. Locally the *Cambridge Chronicle-Sun* was of great importance by reason of its complete coverage of all Plan E news developments and its powerful editorials.

The Cambridge League of Women Voters and numerous other local groups worked long and earnestly in the charter's behalf.

A pleasant development was an unexpected offer by the apartment house owners to insert "pink slips" with the monthly rent bills delivered to tenants toward the end of October. This slip suggested a Yes vote on the Plan E question on the grounds that continuation of present conditions would lead to higher rents.

Paid Publicity

Throughout the period publicity efforts had been hampered by the attention naturally being given to the war and to the presidential election. Hence, as the campaign entered its final two or three weeks, available funds that had been raised by a finance committee were used for paid publicity. Large two-color posters were used on the front of trolley cars in Cambridge and on the platforms of subway stations in Cambridge. A number of half-page advertisements were inserted in the

weekly edition of the *Cambridge Chronicle-Sun* and in the Cambridge edition of the *Boston American*. On election day the Plan E committee received as a donation the use of nine new trucks without chassis. These trucks were equipped with large colored signs twelve feet long and six feet high urging citizens to "Vote Yes on Plan E." A hostile police department made some difficulties because of an old and forgotten ordinance, but able legal counsel prevented that effort from going very far. On election day workers outside polling places were provided with small cards which urged the voters to vote with us.

During the last few weeks of the campaign several radio broadcasts of fifteen minutes each were also purchased. One experiment in this direction which worked out very well was a radio quiz during which an interlocutor asked questions of three members of the Plan E committee from a prepared manuscript, although a certain amount of extemporaneous talk helped to keep the discussion fresh and lively.

Now that Plan E has been won there comes the even greater task of planning for the future. As I write very little has been done in this direction because most of the leaders in the fight are resting up. While details may vary there can be little question that future efforts must take care of three problems: (1) a watch over city hall during the next twelve months to prevent the politicians from running away with the city hall; (2) scrutiny of legal problems so as to eliminate possible conflicts between special statutes affecting Cambridge and the more general provisions of the Plan E law; (3) an educational campaign to stress the nature and use of P.R. ballots and the results to be expected from the count.

In the latter connection it would be of the greatest help if some organization such as the National Municipal League prepared a 5-10 minute talkie which might be inserted from time to time during the programs of the local movie houses. I know of no better way in which a large number of people can be reached.¹

H. C. LOEFFLER, *Secretary*
Boston Municipal Research Bureau

Citizens Councils for Civic Defense

Most of us would agree with the significant clause of a resolution passed at a meeting of the Department of Adult Education of the National Education Association held at Madison, Wisconsin, in July:

In proposals for defense against invasion from without and fifth columnists from within, provision must be made for uniting our people and regenerating in them a deep and abiding faith in democracy and a sensitive awareness of the benefits and achievements of a government by consent of the governed.

But there is too little agreement on how to reach these objectives. We shall not fulfill them as best we might if we limit ourselves chiefly to calling attention to the benefits and achievements of the national government.

We must also create a sensitive awareness of the benefits and achievements of those local levels of government which are the more immediate concern of this REVIEW and its readers.

In fact, the process of learning the benefits of democratic government as a general method might with much profit begin at home at the non-governmental level. For the democratic

¹Others aspects of the Cambridge victory are discussed in the P.R. department on page 830.

method cannot be learned in the full operational sense of that word unless one can actually participate in a deliberating group, help arrive at a group decision, and then directly experience the effect of such a decision.

Participants in the town meetings of New England can have this experience in the operation of their local governments. But for others it usually must come through functioning as a member of a voluntary group interested in government but not an official part of it.

Civic Groups for Training

Almost any such group may serve as a training ground in which to learn the invaluable art of direct participation in democracy, provided the group can be really said to use the democratic process.

The citizens council, long advocated by the National Municipal League, can justly claim to be an excellent training group for learning that sensitivity to the values and benefits of the democratic process and democratic government which the Department of Adult Education of the National Education Association correctly maintains is fundamental for civic defense.

In small cities membership in such citizens councils is open to all civic-minded persons; in larger cities the council is a representative body composed of delegates from all civic groups each with a particular interest which must be adjusted to other civic interests. In both cases the learning process for those who participate is inherent in the work of their council.

Heretofore, we have thought of citizens councils chiefly in terms of their effect on the actual operation of local government. Now it is worthwhile to stress the values the councils have for those who belong to them because of the training they give in democratic participation.

A citizens council as a citizen training ground in the democratic process bears a special relation to another invaluable method of giving such training. That other method is student participation in school government. This latter method is not yet in use in all schools, not even all high schools. Consequently, for many adults the citizens council is an excellent way of getting, after school is passed, the training in the democratic process by which all properly organized schools are now giving students some participation in directing their own group activities.

The citizens council also has value for those who have had the benefit of student participation in school government. All skills grow rusty from disuse and between the time of leaving school and the "first vote" there is a period which should be bridged over so that the skill can be kept sharp. Clubs for young people in connection with religious institutions have an enormous value in this regard and every citizens council should make special efforts to foster them and to aid the young people in them to expand their interests until the operation of the government of the city in which they live becomes so vital that they voluntarily ask to join the citizens council or one of its constituent groups. In fact, there is no reason why some of these young groups should not be represented in the council.

The National Municipal League will continue to help citizen councils work out ways in which this training in the democratic method can be extended to all who wish to learn it or keep it alive. Thus it will continue to implement the excellent suggestion in the resolution adopted by the N.E.A.'s Department of Adult Education.

W. J. M.

Taxation and Finance*Edited by Wade S. Smith*

**Unique Debt Schedule
Set Up by South Bend**

***Debt charges of county,
city, township and schools
equalized under new plan.***

When the city of South Bend, Indiana, recently had occasion to issue a large amount of bonds—more than the city's existing bonded indebtedness—officials worked out a unique schedule of bond principal maturities. Their goal was to equalize the total debt charges of all indebted governmental units levying taxes on property within the borders of South Bend. They attempted to provide, for the next few years, an even level of combined principal and interest charges of five overlapping governmental units—city, South Bend school city, Park District, Portage Township, and St. Joseph County.

Officials first projected the existing annual principal and interest requirements of the five units through to their final maturity. From this they computed the combined tax rate needed each year to meet debt service of all units in full from taxation. Then came the problem of fitting in the tax requirements of the city's large new issue in order to avoid extreme fluctuations in the existing tax charge for "over-all" debt payment.

In doing this two important demands had to be met: first, the new liability was to be liquidated in the shortest possible time; second, this was to be done with the least possible burden to the taxpaying public during the period of liquidation.

In view of the size of the new bond issue, the problem presented certain

difficulties. The city proposed to issue \$1,650,000 new bonds. This more than doubled the city's existing tax-supported indebtedness. It added nearly one-third to the combined tax-supported debt of all governmental units levying taxes in South Bend.

Fortunately, the existing schedule of over-all debt service permitted a steadily decreasing tax levy for the principal and interest payments in the years 1941 through 1947. Maturities of the city's new bond issue were therefore fitted into the existing schedule in such a way as to produce an even level of over-all tax requirements in 1941 through 1946 with a sharply decreased levy thereafter.

Thus, over the next six years an even tax rate of \$6.60 per \$1,000 of assessed valuation will service all general bond requirements payable in this period. This same tax rate is in effect in 1940 to cover over-all debt service. Thus no increase in the over-all tax rate will be necessary in subsequent years, except as the assessed valuation fluctuates, despite the city's large addition to its tax-supported debt.

Ordinarily, one serious defect in such a plan would be the city's inability to control the debt-incurring policies of the other over-lapping units. This problem has already arisen in a minor way in South Bend because St. Joseph County recently issued a relatively small amount of bonds, thus increasing the debt service tax rates slightly.

The possibility of an upset in the even level of tax requirements has been minimized as much as possible by an attempt to coördinate planning in the issuance of new bonds. According to City Comptroller Harry S. Driggs, "the Mayor [Jesse I. Pavey] met with the boards of the various taxing units and explained to them the civil city's predicament and was assured that unless unforeseen events

came about, there would be no need for bond issues during the years this particular issue [the city's new \$1,650,000 of bonds] covers. All of these groups recognize the burden as a burden of the city of South Bend, and have shown a very decided willingness to maintain the constant levy for debt purposes."

Substantial credit for the plan goes to a group of citizens of South Bend selected by Mayor Pavey to act as financial advisers. The actual mechanics of the program were worked out by City Comptroller Driggs.

This is probably the first occasion in the history of American municipal finance that officials of a major city have attempted to "equalize" the tax requirements for debt payment in a given area, taking into account the overlapping debts of every local governmental unit having power to levy taxes in the area.

ROBERT A. HALL

New York City

Big Publicly-Financed Toll Bridge Collapses

The collapse of the Tacoma Narrows Bridge in a thirty-mile wind early in November provided many readers with more than an interesting story and dramatic pictures in the Sunday supplements. It was also the first failure of a major structure erected in the United States by a public authority through the sale of revenue bonds.

The bridge, opened for traffic on July 4, had in its slightly more than four months of operation, far exceeded its sponsor's expectations in so far as traffic and revenues were concerned.

The bridge was erected at a cost of \$6,582,000 by the Washington State Toll Bridge Authority, a public cor-

poration created under Washington laws which had also recently completed the Lake Washington Bridge at Seattle. A PWA grant of \$2,832,000 was secured to defray part of the cost, and the remaining \$3,750,000 was raised by the sale of revenue bonds to the RFC. The bonds were repayable solely from revenues derived from bridge tolls and charges, adequately safeguarded by provisions controlling the establishment of debt service funds, etc. Little more than a week before the span collapsed, the \$3,750,000 Narrows Bridge revenue bonds had been resold to the public by the RFC, half at 3 per cent and half at 3½ per cent interest, and had been distributed at retail by New York and west coast investment houses.

It appears unlikely, however, that holders of the bonds will suffer any loss. The bridge was insured in the amount of \$5,200,000, the insurance distributed among some twenty underwriters, and had in addition use and occupancy insurance for twelve months in an amount double the amount of a year's bond interest accruals. Thus both the rebuilding of the bridge and the meeting of debt service charges are provided for in the interim.

Governor C. D. Martin, who is chairman of the authority, is quoted as stating that the bridge will be rebuilt immediately. Work has already started according to Tacoma advices, the first step being the removal of the roadways on the approaches in order to lighten the strain on the cables and allow the two towers to return to position.

While collapse of the bridge has naturally raised a hornets' nest of argument in engineering circles, it is notable that the design and construction specifications were approved by outstanding bridge engineers and consult-

ants of the nation, including those of the PWA and the RFC. Several official investigations have already been launched, and despite the fact that some reputations may suffer, the findings should prove invaluable from an engineering standpoint in adding to the existing relatively elementary knowledge of the behavior of large suspension bridges.

Not the least important aspect of the accident is the manner in which it has disrupted transportation between Tacoma and the peninsula across the Narrows. Bremerton, seat of a navy yard and numerous manufacturing plants working on defense contracts, was connected to Tacoma by the bridge. Ferries which previously transported workers and materials across the Narrows went out of operation when the bridge was opened, and when remobilized after the accident proved sadly insufficient to meet the need since the greater convenience of the bridge had in a few brief months greatly augmented traffic. Tacomans as well as holders of the bridge bonds will thus be anxious to see their span rebuilt, with the cashiers' machines once more ringing in the revenues of an enterprise which was demonstrating when it collapsed both its usefulness and ability to pay its own way.

Washington Voters Approve Pensions and Tax Limits

Confronted by six proposed changes in state law, carried on the general election ballot November 5, voters of the state of Washington approved three, two of which in many respects nullified each other. Referendum No. 5, placed on the ballot by the state legislature after identical measures had been approved by initiative four times since 1932, re-enacts a so-called 40-mill limitation on property taxes. The

measure carried by an overwhelming majority.

Initiative measure No. 141, however, providing greatly increased benefits to the state's senior citizens, also was approved by an almost identical majority, and will result in substantial increases in other types of taxation. Briefly, the pension measure provides a full \$40 monthly to citizens over sixty-five, in place of the present average of \$22.50; all necessary medical and dental care by physicians of the applicant's own choosing; artificial teeth, hearing aids, etc., also without cost to the applicant; and funeral benefits of \$100.

It is expected that the new pension law will bring benefits to 80,000 of the state's aged, while the present law gives pensions to approximately half that number. The increase results from provisions in the law which allow applicants otherwise eligible to own their homes, automobiles, insurance policies up to \$500 cash value, and personal property up to \$200 in value, and also extends old-age benefits to persons otherwise eligible who raise their own food-stuffs, livestock, dairy products, fuel, etc.

Increased costs of the new pension program to the state are estimated at from \$10,000,000 to \$40,000,000 annually, and the initiative included no plans for raising these funds, except to direct that the state legislature shall levy such additional taxes and appropriate such additional funds from the general fund as may be necessary.

Proponents of the bill since the election have proposed ten new taxes to finance the pension program, including a 1 per cent tax on stocks, bonds, and promissory notes; from 1 to 10 per cent taxes on gifts depending on value, a 1 per cent tax on mortgages, a 10 per cent tax on liquor, 2 per cent sales tax on gasoline, and millage taxes on gross

rentals and capital stock of state and national banks. A graduated net income tax, now prohibited in the state constitution, is also advocated by the sponsors.

The third proposal carried in the election was an amendment to the state constitution providing for the removal of double liability from state bank stock.

The bitterly fought Initiative No. 139 was decisively defeated. This measure would have required approval of the voters in any public utility district before the district could assume major financial obligations.

Also defeated were two constitutional amendments, one of which provided that the legislature or the people by initiative could raise the salaries of constitutional officers of the state, including state legislators. The other, which would have removed the two-term limitation on county officials, also was voted down, despite a huge majority vote cast for a third term for President Roosevelt.

Initiative No. 145, relating to reorganization of the state government, failed to secure sufficient signatures to place it on the ballot.

EWEN C. DINGWALL

Municipal League of Seattle

Winston-Salem Collects on Tax-Delinquent Land

By placing in operation a new plan for disposal of tax-foreclosed properties, Winston-Salem, North Carolina, has recently collected \$76,952 in a sale of 169 such properties, says the Municipal Finance Officers' Association of the United States and Canada.

The city has issued building permits amounting to \$125,840 for improvements to the properties and it is estimated that income from taxes will amount to \$3,000.

In June of 1939 a new real estate committee was appointed which worked out a land disposal plan to be applied to the two thousand parcels of tax-foreclosed land which the city had on its hands. The plan, described below, was put into effect last September.

The city keeps a duplicate set of tax maps, which are used as city property maps, on which are recorded in color all city-owned property. When the city takes over tax-foreclosed property, the building inspector determines whether the building should be demolished or what repairs are needed. Each lot is checked also to see if it may be needed in the future for public improvement projects.

All city-owned property not wanted for governmental purposes is listed for sale with the real estate board of Winston-Salem, which receives established rates for disposing of the land. An independent appraisal committee is appointed and paid a nominal fee for each parcel appraised.

Each lot is cleaned, surveyed, and marked off; attractive financial terms are offered to purchasers. Before any property is sold, however, the former owner is given an opportunity to repurchase it through payment of back taxes.

When properties are ready to be sold, descriptions are distributed to the city's realtors. When an offer for a piece of property is received, the property is placed on auction, and if no better bid is made it goes to the original bidder.

In cases where land titles may be considered defective because the former owner could not be served legal notice of foreclosure, the lots when sold are registered under the "Torrens system" by which the title is guaranteed by the state.

Proportional Representation

Edited by George H. Hallett, Jr.

New York Repulses Attack on P. R.¹

Cambridge adopts Plan E; other attempts fail.

Consistency is said to be a virtue of fools and kings. On November 5, 1940, the ordinary citizen was king, and he showed that he was in more ways than one. One way in which he showed it in New York City was particularly pleasing to most workers for good municipal government in this country. I refer to the result of the referendum on the abolition of the P.R. system of voting for the election of the New York City council. The voters decided 782,768 to 565,879 to keep P.R.

The New York City Democratic machine leaders, like the Bourbons of old, never learn and never forget. Beaten in the courts twice in 1936 and twice more in 1937, and beaten at the polls on the adoption of P.R. in 1936 and its retention in 1938,² they tried again in 1940 to get rid of the election system which they rightly consider the greatest threat to the continuation, or better the revival, of their old-time power of all the many advances in the municipal government of New York City since 1933.

They were enabled to raise the question once more because of a provision in the New York City charter requiring

a referendum vote at a general election upon any question supported by a petition of at least 50,000 voters.

It was not until about August 1 that news of the new challenge leaked out to the general public. Then there was but little publicity about the circulation of the petition, but on September 5 the Democratic organizations, through the president of the Bronx Chamber of Commerce as agent, filed with the proper authorities a petition bearing some 278,000 names. This petition called for the repeal of those sections in the city charter providing for the use of the proportional representation system in electing the city council.

Poor Substitute

They proposed as a substitute the election of one councilman from each of the twenty-three state senatorial districts within the city limits and, because of the very unfair apportionment of senatorial districts between the boroughs, the election of ten additional councilmen, three from the Bronx at large, four from Queens at large, and three from Brooklyn at large. All of these thirty-three councilmen were to be chosen by plurality vote after partisan primaries. Judging from all recent results in these senatorial districts and the boroughs, the Democrats would have been sure of electing all but one of these councilmen—except in the event of political upheaval. That would have meant return with a vengeance to the conditions which characterized the old aldermanic elections.

Within a few days after the filing of the petition it was clear that support and opposition would follow much the same lines as in 1936 and 1938. The *World-Telegram*, *Herald-Tribune*, *Times*, and *Post* gave vigorous editorial support to P.R. The *Sun*, *News*,³ and *Brooklyn*

¹An address delivered at the annual meeting of the Proportional Representation League in connection with the annual National Conference on Government of the National Municipal League, Springfield, November 19, 1940.

²The vote in 1938 was on a constitutional amendment to ban the use of P.R. anywhere in the state.

³The *News* favored the adoption of P.R. but was disappointed with the first

Eagle editorially advocated its repeal, as did the *Bronx Home News* and the *Staten Island Advance*. Other local newspapers, notably the *Long Island Star Journal* and the *Long Island Daily Press*, vigorously supported P.R. Practically all of the civic organizations which had supported it in 1936 and 1938 continued to do so, and they were joined by the Brooklyn Chamber of Commerce.

Civic leaders, like Judge Seabury, Thomas D. Thacher, and Charles E. Hughes, Jr., were forthright and effective in their opposition to the repeal, as were Mayor LaGuardia and Council President Newbold Morris.

An Active Campaign

The Citizens' Non-Partisan Committee, which had been organized to conduct the campaign for the anti-Tammany council candidates in 1937 and 1939, took charge of the campaign against the P.R. repeal. The methods which had proven so successful in the preceding four years were followed, although the time for organization was short and the competition of the war and the presidential campaign made it exceptionally difficult to catch public attention.

The Citizens Union furnished quarters and the services of its staff to organize and run the campaign with some additional help. Our valiant old standby, Walter Millard, spent several weeks in the city during October, talking in his usual convincing fashion in favor of P.R., and devoting most of his time during the day to explanatory addresses to public school pupils. Thirty-three free radio periods were obtained and a number of speakers were sent to political meetings. The *Voters' Directory* of the Citizens Union, which has a long-established and powerful influence with many voters, of

course strongly supported P.R., as did The Merchants' Association of New York, the Women's City Club, and the League of Women Voters. Both wings of the American Labor party did likewise, and in Manhattan that party distributed about 100,000 cards calling for "No" votes on the referendum. S. Burton Heath of the *World-Telegram*, the publicity man of the earlier P.R. campaigns, continued his effective preparation of material for the press.

A very effective statement was made by six of the nine members of the 1935 charter commission.

The most important piece of campaign literature was the pocket-size leaflet similar to leaflets used in 1936 and 1938. Because of the fact that the Court of Appeals' decision on a proposed county government petition was not handed down until late in October, it was impossible to start distribution of this leaflet until it was known whether or not it would have to contain a statement on the county referendum. When the decision finally did come, the shortness of time raised a difficult problem of distribution; it was handled very effectively, however, through the coöperation of civic organizations, the American Labor party, and the various groups supporting Wendell Willkie for President. A million copies were printed and used.

The results show that the voters of New York City are still in the same independent frame of mind as they were in 1936, when they emphatically followed the advice of the Democratic party leaders as to candidates and emphatically rejected it in regard to the form of their city government. In 1936 they adopted P.R. by a vote of 923,186 to 555,217, carrying all four of the large boroughs by substantial majorities, and losing by a relatively small number of votes in Richmond. In 1940 there was the same

P.R. election, from which it expected too much, and has remained in opposition ever since.

story, although the majority in favor of P.R. was about 150,000 less, probably because of the smaller interest which could be mustered. It is significant that the vote against the adoption of P.R. in 1936 was 555,217, and the vote in 1940 for its repeal only 565,879. This would seem to be the real numerical strength of the Democratic machine vote in New York City. The result once more indicates that after the voters of an American city have had the privilege of using P.R. they are very unwilling to give it up.

The fact that such a referendum was put on the ballot confirms the continuing hostility of political machines to the system. The result on November 5 insures at least one more P.R. council election in New York City, but, despite the third successive and emphatic defeat of its opponents, it is quite probable that they will make another attempt to abolish the system whenever a favorable opportunity presents itself.

The advocates of P.R. the country over may well take heart in the fact that P.R. has come through the most drastic test to which it has yet been submitted in this country so successfully, that the voters of New York City believe it should be continued.

GEORGE H. McCaffrey

Director of Research

Merchants' Association of New York

A Smashing Plan E Victory in Cambridge

Two years ago late passage of an optional Plan E—city manager, proportional representation—law in Massachusetts limited the amount of work which could be done to obtain a new charter for the city of Cambridge. In a brief effort, handicapped by legal obstacles, the fight was lost by 1,767 votes.

This year the story is markedly different. Ample time made possible a more

adequate campaign and when the smoke cleared away election night it developed that Plan E had won by 7,552 votes. Experienced old-time observers count this as one of the most remarkable over-turns in Massachusetts politics.

And before I tell the why and how of that remarkable result I must pay warm tribute to the leadership of Dean James M. Landis of the Harvard Law School, who again led the fight. Two years ago special assignments from President Roosevelt took him out of town when the going was the roughest and we missed him greatly. This year he was with us from the beginning and devoted all of his spare time to Plan E with the exception of local radio broadcasting as an ardent New Dealer. Incidentally his membership in the Democratic party was no mean advantage in a strongly Democratic city, although the membership of the Plan E committee naturally included many important Republicans in its ranks.

The campaign this year was very thoroughly organized, starting early in the spring.¹ The opposition, however, was quiescent until the last two or three weeks of the campaign, when the Mayor provided the leadership evidently lacking theretofore. It seems that during prior months quiet work with some of the 1938 leaders of the opposition had caused them to lose interest at least to the extent of spending much time and effort.

The Mayor challenged Dean Landis to debate with Associate Professor Hermens of Notre Dame University; but the debate was never organized since the Dean insisted that Plan E be discussed, with the Mayor and Professor Hermens upholding the negative and the Dean and another Plan E proponent the affirmative. A large crowd of possibly a thousand persons attended the mass meeting at

¹For a description of the conduct of the campaign see page 820.

which Professor Hermens spoke, but that meeting was not very successful.

The spearhead of the opposition was undoubtedly the city employees who, it was reported, were assessed part or all of a day's pay to meet the expenses of the opposition campaign.

The following table contrasts the official election returns in the Plan E campaign of 1938 with the newspaper unofficial figures for 1940:

	1938	1940
Yes	19,955	25,875
No	21,722	18,323
Blank	4,615	7,513
Total	46,292	51,711

The foregoing shows that yes votes increased by more than the increase in the number of ballots cast, while the no vote declined materially, undoubtedly because our propaganda had made inroads into city employees who were worried about payless pay days.

We carried eight of the eleven wards in the city, losing out only in three of the poorer wards which have long been political strongholds of the opposition.

The sweeping nature of the Plan E victory undoubtedly means that the voters were fed up with developments at city hall and were "applying a vacuum cleaner," as a political friend of mine describes it. Beyond question our quiet educational campaign yielded results.

The Plan E type of charter will be given a real try-out in Cambridge. The first balloting under proportional representation will occur next November and the new P.R. city council and school committee will both take office when terms of the present officials expire at the end of 1941. By statute no repeal of Plan E may be attempted until it has been tried out for four years.

H. C. LOEFFLER

Boston Bureau of Municipal Research

Plan E Loses in Three Other Cities

The vote on the manager plan with P.R. in Chicopee, Massachusetts, was close, 7,985 to 6,793, but the margin was against adoption. Under the leadership of E. A. Roy the local committee put on a campaign which deserved to win. Ten thousand tabloid sheets setting forth the arguments were distributed to every home in the city. A complete plan of newspaper advertising, using the endorsements of fifty local business and labor leaders, was carried through. Numerous radio talks were given. Walter J. Millard, field secretary of the National Municipal League, was brought to the city to speak and to help formulate plans. A series of letters was sent to all city employees to reassure them that the adoption of the plan did not endanger their jobs.

In North Adams there was much less organization and the adverse vote was 5,538 to 2,807. A small committee headed by Ernest Rosasco and the local newspaper, the *Transcript*, with no help from either political party, carried on an inexpensive educational effort against vigorous and well financed opposition from the city administration. In the circumstances the result was not discouraging and there is talk of trying again with better preparation two years hence, when the Cambridge success will answer the argument that North Adams is being made a "guinea pig" for Massachusetts cities.

In Quincy the plan lost decisively for the second time, 19,401 to 11,039. Reasons given were "the opposition of the Republican organization led by Mayor Thomas S. Burgin and the lack of spectacular abuses or dangers as an incentive to voters."¹

¹Report on the Quincy and Cambridge Plan E elections by DeWitt John in the *Christian Science Monitor* for November 6, 1940.

Books in Review

EDITED BY ELSIE S. PARKER

New England Town Meeting—Safe-guard of Democracy. By John Gould. Brattleboro, Vermont, Stephen Daye Press, 1940. 61 pp. illus. \$1.00.

If the title "town meeting" gives you a twinge of nostalgia for the "good old days of democracy" you can't do better than spend an hour with John Gould's "Yankeefied" little book.

The photographs alone will give you more of the flavor of a New England town meeting than you could get by actually attending some of them, for, as Mr. Gould frankly states, as towns increase in size they sometimes find the system unwieldy. Some have become cities and in some the influx of strangers, without the Yankee tradition, has killed the town meeting institution.

But Mr. Gould hails from Maine where, as in Vermont, town meetings are still town meetings. His book is proof of the jacket blurb which says he is a "local reporter and professor of small-town human nature who has practically lived in that combination of old home week, Socratic dialogue, Anglo-Saxon 'witan', gathering of clansmen, and communion of neighbors who bring their wives and infant babies, their sewing and whittling, and baskets of lunch."

In rich prose and expertly chosen photographs Mr. Gould takes you through town meeting day beginning at 6 A. M. when the Town House steps creak with early comers assembled to elect the moderator.

In pictures you meet the town of Harpswell's selectmen (stress syllables equally, see-lect-men) preparing their annual report, the bible of town affairs.

There's a shot of the pre-meeting cracker-barrel discussion around the

stove at the South Harpswell store, one of the Durham Eastern Star women in smiles and aprons ready to put on the town meeting dinner—and dozens of other exceptional shots.

Incidentally you can almost smell that dinner (at noon)—one of the high points of the day. It is always sponsored by some women's group and held near the Town Hall.

Women hold office with increasing commonness. But the old town meeting hasn't been quite the same since the nineteenth amendment. Lilies on the moderator's table and sweet pure air have replaced thick, blue tobacco smoke and sawdust on the floor.

"Before the nineteenth amendment were the horse days, too, and much of the stable came to meeting. Buffalo and bear coats with a rich country tang rolled in at the front door with a buggy whip in one hand. If the day was brisk, squirrel and coon skin caps appeared. The crossroads Cicero used language and spoke from the shoulder—and a spade was always a plain, ordinary, well handled spade."

But the town meetings go on—and apparently not so much changed at that where the author comes from.

E. N. T.

Tomorrow's Citizens. A Study and Program for the Improvement of the New Orleans Public Schools. (Summary report on the New Orleans Study and Program of Public Education.) New Orleans, Citizens' Planning Committee for Public Education, 1940. viii, 162 pp. 25 cents, paperbound.

A comprehensive study of the public schools of New Orleans, made possible by the combined support of

citizens groups, teachers, parents, and directly implemented by the Bureau of Governmental Research, has resulted in this summary of findings and seven other monographs besides. The survey began in February 1938 and continued over about two years, with reports printed in the spring of 1940. This particular summary is that of the director of studies, Alonzo G. Grace, who took part in the now famous Regents survey of New York State education and who is now Commissioner of Education in Connecticut.

While, of course, the report has special application to New Orleans, it brings out in a practical light some vital principles of public education, besides exploring frankly a question peculiar to the south: the problem of educating large groups of white and Negro children in a democratic system.

M. R.

Economic Principles and Problems.

(Fourth edition, 2 vols.) By Walter E. Spahr and others. New York City, Farrar & Rinehart, Inc., 1940. xix, 572, and xviii, 660 pp. \$5.00.

This is the fourth edition of a symposium first published in 1932. It is offered as the basis for a college course in economics and, as such, is quite unlike the conventional text on the subject. Instead of one, two, or three authors, twenty-eight writers on economics have participated in producing these two volumes of over 1,200 pages. Professor Spahr of New York University has served in the capacities of both editor and contributor. Among the contributors are such well known names as Sir Norman Angell, E. Dana Durand, S. S. Huebner, Paul Studenski, Willard L. Thorp, and Barbara Wootton.

The introductory chapters provide a background and setting for the later discussion of economic problems. These

problems relate to labor, capital, business organization and policy, insurance, marketing, consumption, prices, money and credit, banking, foreign trade, rent, interest, wages, profits, business cycles, trade unionism, social insurance, agricultural production, public utilities, transportation, public credit, economic control, economic planning, and the economics of war.

The new edition contains several important changes. A new chapter on the economics of war by Sir Norman Angell has been added. The chapters on production, capital, trade unionism, and collective bargaining have been rewritten. A chapter on resources, contained in the previous edition, has been dropped and the material on the subject included in the chapter on land. The entire section on value and price has been recast by Professor Bruce W. Knight of Dartmouth College. On the whole, the two volumes have been considerably reduced in length over those of the previous edition. Questions and reference lists are supplied at the end of each chapter. The text, in general, reads well and the method of presentation is calculated to stimulate student interest.

A. E. BUCK

Institute of Public Administration

Municipal Index and Atlas: 1940-1941 (Sixteenth Annual Edition). New York City, The American City Magazine Corporation, 1940. 615 pp. \$5.00.

This four-and-a-half-pound book is called an annual but should with more propriety be called a perennial. This year its contents are divided into ten major sections. There is a classified list of products and services—of over seven hundred items—ranging from "Accountants and Auditors" to "Zeolite Softeners." In each section are short articles on subjects appropriate to the

section, each written by a technical authority. There are nearly four hundred such pieces of writing from "Abandonment of the use of property" to "Zoning."

Hence this volume is an encyclopedia on local government. It should not be in the library but on the desk of every municipal executive and every municipal legislator who takes his job seriously. It should be in the public library of every city of fair size so that citizens can use it to judge whether their own local government is keeping abreast of developments and whether local officials are using all available means to give taxpayers their money's worth, for in it are listed and discussed the apparatus and methods which will achieve those ends.

W. J. M.

Additional Books and Pamphlets Received

Accounting

Governmental Cost Accounting. By Carl W. Tiller. Chicago, Municipal Finance Officers' Association of the United States and Canada, 1940. 97 pp. \$1.00.

Defense

Administration and Organization in Wartime in the United States. A bibliography. By Dorothy Campbell Culver. Chicago, Public Administration Service, 1940. 23 pp. 50 cents.

Civil-Military Relations. Bibliographical notes on administrative problems of civilian mobilization. By Louis Hartz, Charles M. Hardin, William S. McCauley, and George F. Rohrlach. Prepared under the direction of Pendleton Herring for the Committee on Public Administration of the Social Science Research Council. Chicago, Public Ad-

ministration Service, 1940. vi, 77 pp. 75 cents.

Defense Employment and Training for Employment. Washington, D. C., Executive Office of the President, Office of Government Reports, 1940. 23 pp.

If War Comes. Mobilizing Machines and Men. By Percy W. Bidwell. New York City, Public Affairs Committee, Inc., 1940. 32 pp. 10 cents.

Elections and Voting

Absentee Voting and Registration. By James K. Pollock. Washington, D. C., American Council on Public Affairs, 1940. 20 pp. 25 cents.

Ballot Behavior. A Study of Presidential Elections. By Louis H. Bean. Washington, D. C., American Council on Public Affairs, 1940. vii, 102 pp. \$1.50 clothbound; \$1.00 paperbound.

Regulation of Campaign Expenditures. Springfield, Research Department, Illinois Legislative Council, 1940. ii, 26 pp., mimeo.

The Central Count. A brief review of Hamilton County experience at the primary election of May 14, 1940, and an examination of ways in which the count can be expedited and the cost kept down. Cincinnati, Cincinnati Bureau of Governmental Research, Inc., 1940. 30 pp. mimeo. \$1.00 plus postage.

The Direct Primary Ballot. Springfield, Research Department, Illinois Legislative Council, 1940. i, 15 pp.

The Presidential Vote 1936. Supplementing the Presidential Vote 1896-1932. By Edgar Eugene Robinson. Stanford University, Stanford University Press, 1940. vii, 91 pp. \$2.00.

Initiative and Referendum

Direct Government in Michigan. By James K. Pollock. Ann Arbor, University of Michigan Press, 1940. 20 pp. 10 cents.

NATIONAL MUNICIPAL REVIEW

A Fool There Was, and He Didn't Vote

Editorial

A Battle Lost, A War to Win

Paul Blanshard

Local Progress in Labor Peace

William L. Nunn

Chicago's One-Man Cleanup Campaign

William F. McDermott

Comparative Tax Rates for 1940

Rosina K. Mohaupt

City Manager and P. R. Election News

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